

## Ottawa: Testing the Water or Dumping EPF?

**T**HE FEDERAL FINANCE Department and the Treasury Board have never been keen on the reform of EPF whether that proposed by Lloyd Axworthy or any other. The memorandum leaked to the *Toronto Star* in October showed the only interest of the Treasury Board was to eliminate federal transfers to the provinces in respect of post-secondary education.

During January this attack began to escalate and go public during the run up to the budget expected at the end of February. It also took on a new form. Various leaked stories suggested the Finance Department was recommending funding for all federal social programs including post-secondary education, medicare, and the Canada Assistance Plan should be rolled into one lump, substantially reduced, and then transferred to the provinces unconditionally.

There might of course, be a few non-binding principles enunciated to appease the Liberal back-

benchers, the majority of whom still believe they were not elected to carry out the agenda of the previous Tory government.

Informed observers thought the timing of the stories in January was not accidental. Parliament was not sitting, and political critics were dispersed across the country. The stories, therefore, had a free run. They were also accompanied by news media hysteria about the Canadian economy with suggestions that Canada was now a third world country and presumably, therefore, needed to reduce its social programs and higher educational facilities to third world levels to reflect this new reality.

CAUT strongly opposed the proposals of the Finance Department. It also encouraged the local and provincial faculty associations to do the same. CAUT took the view that these proposals would mean the end of the significant federal role in the financing of post-secondary education in Canada.

They would also mean the end of the national medicare system since provinces such as Alberta would be free to abolish medicare although this would likely be disguised rather than an up-front abolition. CAUT also suspected the lump sum transfer would be the subject of another hysterical attack

**Axworthy  
has indicated  
that he intends  
to press on with  
his plans.**



prior to the 1996 budget and would likely at that time be abolished.

The *Ottawa Citizen* suggested one of the fundamental flaws of this approach was that there was no accountability for the funds transferred and that this was unacceptable in the financial climate of the 1990s.

Meanwhile during the month of January, Axworthy maintained his position in regard to his October green paper which had also recommended the abolition of most of the payments to the provinces and the transfer of the costs of higher education to the students through increased fees and an income contin-

gency repayment plan to pay for them.

The Executive of CAUT met with Axworthy in January and expressed its opposition to the withdrawal of federal transfers and to the income contingency repayment plan. CAUT was concerned the plan was based on the assumption that fees should double in two years and thus be higher than in most United States public universities.

It also discussed with the minister the problem of the debt load since interest payments would be compounding even if the students were below the threshold of payment. This would be particularly onerous for graduate students.

Axworthy indicated he was pressing on with his plans but that he was interested in the CAUT proposals to use some of the EPF funds to support research and university libraries. He also indicated there would be money available for student aid and that some of this would be for graduate students in the form of Canada scholarships. ■

### Gels et réductions en Nouvelle-Écosse

## L'ACPPU se tourne vers l'Organisation internationale du travail

PAR KEVIN BANKS

**D**ANS UNE PLAINTE QU'ELLE a déposée en son nom et en celui de la Confédération des associations de professeurs des universités de la Nouvelle-Écosse, l'Association canadienne des professeurs et professeurs d'université (ACPPU) indique que la *Nova Scotia Public Sector Compensation Act* enfreint plusieurs conventions de l'Organisation internationale du travail (OIT).

Dans un mémoire présenté à l'OIT en novembre 1994, l'ACPPU fait valoir que cette loi constitue une intrusion de libre négociation

des conventions collectives dans le secteur public provincial et qu'elle enfreint directement les conventions n<sup>os</sup> 87, 98, 151 et 154 de l'OIT.

Ces conventions protègent le droit à la négociation collective exempte d'interventions gouvernementales ainsi que le recours à la grève et à l'arbitrage pour résoudre les différends concernant la convention collective.

Cette loi sur la rémunération dans la fonction publique est entrée en vigueur en juin 1994. Elle impose un gel à toutes les conventions collectives dans le secteur public jusqu'en novembre 1997, réduit unilatéralement de 3 p. 100 le taux

de rémunération totale, annule toute augmentation pour l'exercice allant d'avril 1994 à avril 1995, abolit le droit de grève, d'arbitrage ou de médiation jusqu'en novembre 1997 et soumet toute modification aux ententes dans la fonction publique à l'approbation d'une personne chargée de la réglementation nommée par le gouvernement.

La loi est entrée en vigueur peu après l'adoption de deux projets de loi similaires également présentés et promulgués par le gouvernement libéral de la province. L'une des lois imposait l'adoption d'un système de congés non payés au sein de la

Voir OIT... à la page 4

## CAUT Appoints Nova Scotia Inquiry

**A**T THE REQUEST OF THE Nova Scotia Confederation of University Faculty Associations, the CAUT Executive has agreed to appoint a committee of inquiry into the events arising from the governmental push for the rationalization of universities in Nova Scotia.

The Liberal government in Nova Scotia has indicated its desire to rationalize higher education in the province. It has mandated the Nova Scotia Commission on Higher Education to promote and oversee this process. There have been studies on education, computer science, engineering, and one in process on earth sciences. The education study has already led to plans to amalgamate teacher education, closures, and attempts to buy out faculty.

**À** LA DEMANDE DE la CAPUNE, le Comité de direction a créé un comité chargé d'enquêter sur le processus de rationalisation des universités amorcé par le gouvernement néo-écossais.

The Committee is being asked to conduct an inquiry into the overall process as well as, in particular, the fairness of what happened in the areas of education, computer science, engineering and earth sciences.

There will be further details in the March issue of the *Bulletin*. ■

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De beaux discours, mais que du vent

## LETTERS



## COURRIER

### Criticism of vice-rector justified, says reader

Regarding Dr. Rose Sheinin's response (Nov.) to the *Bulletin's* article, "Accusatory Reports: Crisis at Concordia," (Sept.) the author of that article, was entirely correct in saying, "The academic vice-rector ... was well known for her hostility to the process of collective bargaining." Her effort now to deny and hide her hostility is a variant of behaviour that earned her the sobriquet of "Dr. Sheinin and Ms. Hide."

ALEX NEWELL

English, Concordia University

### Teaching, research belong together, say 3M winners

As the recipients of the 1994 3M Fellowships for excellence in university teaching and instructional development, we write to express our dismay and concern at recent assaults on the integrity of teaching and research in higher education in Canada. It is our belief that teaching and research are interdependent aspects of scholarship at the university level, and that any attempt to separate the two will have catastrophic consequences for university faculty and students alike.

As Jaroslav Pelikan observes in *The Idea of the University: A Reexamination* (1992), it has become and should remain "a distinctive and defining characteristic of professors who teach at a university that they be scholars, who have been and are still engaged in the advancement of knowledge through research and scholarly publication even while they are engaged in the extension of knowledge through teaching ... [T]he university ... must ... be adding to existing knowledge for others, and not simply receiving it from others."

If Canadian students and professors are to remain current and innovative, Canadian universities must maintain and enhance the dedication to research-and-teaching that is now under serious threat. At risk of being undermined are the foundations of Canada's cultural and economic sufficiency and development.

We therefore urge you and your colleagues to do everything in your power to resist and counteract any and all attempts to destroy the integrity of higher education in Canada through the separation of teaching and research.

DAVID BENTLEY

English, University of Western Ontario

NORMAN CAMERON

Economics, University of Manitoba

THOMAS CLEARY

English, University of Victoria

WILLIAM COLEMAN

Political Science, McMaster University

WILLIAM HALLETT

Mechanical Engineering, University of Ottawa

JOHN HODDINOTT

Botany, University of Alberta

MEL HOSAIN

Civil Engineering, University of Saskatchewan

PAUL MERCER

Physiology, University of Western Ontario

GARY POOLE

Psychology, Simon Fraser University

PETER TAYLOR

Mathematics and Statistics, Queen's University

### Directives à l'intention des plaignants

Le Comité de la liberté universitaire et de la permanence de l'emploi a rédigé un court document intitulé «Directives à l'intention des plaignants». Ce document énonce la manière de préparer une plainte que le comité étudiera. Les personnes qui ont l'intention de déposer une plainte, y compris les associations de professeurs, sont priées d'écrire à Sue Trowe, au secrétariat de l'ACPPU, pour obtenir le document avant de soumettre un dossier au comité.

### How about repaying this?

Don Johnston at great expense to the Canadian public gains the coveted post of secretary general to the Organization for Economic Co-operation and Development — a five-year tenure at a great salary and tax free. With this remuneration coupled with his government pension, Mr. Johnston should repay some of the estimated \$100,000 to \$200,000 expenses incurred in the government's lobbying to nail the position on his behalf.

University students must repay the government for the monies that open up a better way of life and supposedly benefit Canada. Should this principle of repayment not apply to Mr. Johnston? (*Ottawa Citizen*, Dec. 5, 1994.)

LLOYD SWICK  
Ottawa, Ontario



LETTERS continue...  
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## COMMENTS? QUESTIONS?

Letters for publication are welcome. Maximum 300 words. Publication is at the sole discretion of CAUT. CAUT will not normally print letters about individual local grievances nor those which, in its judgment, are libellous or defamatory, are on subjects which are not within the purview of CAUT's activities, or have been sufficiently discussed by other letter writers.

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## BARGAINING & BENEFITS

# Selected Salary Scale Settlements in Canada Choix d'ententes salariales au Canada

THE TABLE BELOW UPDATES that published in the December 1993 issue of the *CAUT Bulletin*. The current table, like the earlier one, includes scale increments (across the board increases), but neither progress through the ranks (ptr), nor career development increments (cdi). Numbers are percentages unless otherwise noted. In cases of government influenced rollbacks to members' compensation packages,

scale is shown as zero (0). Formulae including CPI (consumer price index) and COLA (cost of living adjustment) are noted for those associations whose settlements do not have a straight percentage (%) increase. Lump sums have either been calculated as a percent or left as indicated. Should you have questions or comments about these data, please contact Bob Moore or Lynn Braun at the CAUT office. ■

LE TABLEAU CI-DESSOUS EST une mise à jour de celui qui a été publié dans le numéro de décembre 1993 du *Bulletin* de l'ACPPU. Le tableau actuel, tout comme le précédent, comporte les augmentations d'échelon (les augmentations générales de salaire), sauf l'avancement d'échelon et les augmentations d'échelon. À moins d'indication contraire, les nombres sont en pourcentage. Dans le cas des rédu-

tions gouvernementales imposées aux régimes de rémunération des membres, l'échelon indique zéro (0). L'IPC (Index des prix à la consommation), le rajustement de vie chère et l'indemnité de vie chère sont indiqués pour les associations dont les ententes ne prévoient

pas de taux d'augmentation exacts. Les montants forfaitaires ont été calculés en pourcentage ou laissés tels quels. Si vous avez des questions ou des commentaires sur ces données, veuillez communiquer avec Bob Moore ou Lynn Braun, au secrétariat de l'ACPPU. ■

### UNIVERSITY SALARY SCALE INCREMENTS

UNIVERSITY	1992/1993	1993/1994	1994/1995
<b>AB</b> Alberta	1 + \$690 lump sum	0	0 <sup>1</sup>
Athabasca	2.5 <sup>2</sup>	0	0 <sup>1</sup>
Calgary	2	0	0 <sup>1</sup>
Lethbridge	\$900 lump sum	0	0 <sup>1</sup>
<b>BC</b> Simon Fraser	.75	1.3	0
<b>NB</b> Moncton	1.5	2.0	2.5
Mount Allison	CPI	CPI	0.2
New Brunswick	3 + CPI adj.	3 + CPI adj.	3
St. Thomas	4.2	1.3 + COLA (Jan. 1/1994)	yet to be negotiated
<b>NF</b> Memorial	2.3	2.1	2
<b>NS</b> Acadia	0 (wage freeze)	6 (freeze off)	0
Cape Breton	0	0	0
Dalhousie	0	CPI + 4.0 + COLA	0
Mount Saint Vincent	0	0	0
NSCAO	0	CPI (6.1)	0
Sainte-Anne	0	8	0
Saint Francis Xavier	0	5	0
Saint Mary's	0	3.5	0
TUNS	0	4.5	0
<b>ON</b> Algoma	2.9	0	0
Brock	1.5	0	0
Carleton	5.7	2.4 <sup>3</sup>	0
Guelph	5.6	0	0
Huron	3.5	0	0
King's	2.0	0	0
Lakehead	4.0	0	0
Laurentian	1.47 + catch-up	0	0
McMaster	2.0	0	0
Nipissing	5	0	0
OISE	2.0	0	0
Ottawa	5.5	0	0
Queen's	0	3 <sup>4</sup>	0
Ryerson	1.0	0	0
Toronto	4.0	0	0
Trent	6.0	0	0
Waterloo	1.5	0	0
Western	1.6	0	0
Wilfrid Laurier	5.0	1.2 <sup>5</sup>	0
Windsor	5.5	0	0
York	1.58	0	0
<b>PQ</b> Laval	3 (June 92); 3 (Oct. 92)	base rate det'd by govt.	base rate det'd by govt.
McGill	0	0	0
<b>SK</b> Regina	4.0	not yet negotiated	not yet negotiated
Saskatchewan	0	0	2.5 + COLA

<sup>1</sup> 4% rollback on compensation package  
<sup>2</sup> Includes technical adjustment  
<sup>3</sup> 5% rollback on compensation package  
<sup>4</sup> 4.6% rollback on compensation package  
<sup>5</sup> 2.25% rollback on compensation package  
<sup>6</sup> Social Contract 1993/1994 - 1994/1995  
<sup>7</sup> Increases negotiated previously (prior to Social Contract)

Additional data, where available, will be published in March.

## TAX FACTS

### Good News & Bad for Retirees

BY STEVEN DYCK

First the bad news. There can be a downside (from a tax perspective) to rolling retiring/severance allowances into RRSPs. Basically an employee can roll into his RRSP up to \$2,000 per year of service plus \$1,500 for each pre-1989 year for which he has no vested pension credits. If this totals over \$40,000 he may find himself liable for alternative minimum tax (AMT), which is designed to tax individuals who otherwise would — by virtue of claiming tax deductions above \$40,000 — have little or no tax payable.

The AMT system works as follows: tax is calculated according to normal rules (amount 1), then re-calculated by adding back to regular income the total of all relevant deductions minus \$40,000. Relevant add-backs include RRSP contributions and the tax-free portion of any capital gains declared.

AMT is calculated federally on this total sum at a flat 17 per cent (amount 2). The higher of amounts 1 and 2 is levied. The difference between AMT levied and amount 1 is available for the next seven years as a credit against future taxes.

If a taxpayer's retirement allowance is large enough potentially to create an AMT problem, there are at least two ways to avoid it: (1) If your employer agrees, consider spreading payment of the allowance over two or more calendar years; (2) If you need some of the money for a while to live, deposit only as much as you expect never to touch into the RRSP. Otherwise, you may have to pay AMT calculated with the whole allowance being added back even if part of it was subsequently withdrawn during the year and thus also added to taxable income — in effect double-taxing the withdrawals, at least until the AMT credits are used up.

So what about the good news? The tax system adds foreign pensions income into "net income," then deducts the fraction which according to the relevant tax treaty is non-taxable to Canadian residents, to arrive at "taxable income." For U.S. Social Security recipients, the deduction is 50 per cent. But Revenue Canada has been calculating the Old Age Security clawbacks on net income, which thus includes the tax-free portion of foreign pensions.

A recent Tax Court of Canada case decided this mechanism is wrong, and the relevant threshold for OAS clawbacks is net income less any deductions from foreign pension income to which the taxpayer is entitled under the relevant treaty. This case has application to any Canadian resident receiving pension income which is tax-treaty exempt, if that resident has sufficient income to bring him within the clawback rules. ■

(Steven Dyck, C.A., is senior manager with Robertson & Hill, chartered accountants in Ottawa. Readers of this article should note that the material presented herein is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest that no action be taken solely on the basis of the information provided herein and that in many cases professional advice should be obtained.)

**CAUT 1994  
INCOME  
TAX GUIDE**

**ACPPU 1994  
GUIDE DE  
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# L'ACPPU se tourne vers l'OIT

SUITE DE LA PAGE 1

fonction publique, tandis que l'autre gelait toute convention collective de mai 1991 à mai 1993 et imposait un plafond fixe sur les augmentations de salaire.

Ces lois combinées ont en fait mis fin à la négociation collective dans le secteur public de la province entre mai 1991 et novembre 1997, sauf pendant 13 mois.

Le gel imposé à la négociation collective est particulièrement inquiétant pour les associations de professeurs de la Nouvelle-Écosse, qui pourraient bientôt faire face à une restructuration gouvernementale majeure du système universitaire de la province.

Le gouvernement néo-écossais a déjà amorcé ses plans de «rationalisation» des programmes provinciaux de formation des enseignants, plans qui prévoient l'élimination de programmes à l'université Saint Francis Xavier, au Nova Scotia College of Art and Design, à l'université Dalhousie ainsi qu'à l'université Saint Mary's. Bien que la plupart des professeurs pourront être réaffectés à l'un des deux programmes élargis et regroupés, on peut quand même s'attendre à des réductions de personnel.

Les changements apportés dans le domaine de la formation des enseignants pourraient bien marquer le début de la restructuration plus générale du système universitaire de la Nouvelle-Écosse, restructuration proposée dans le livre vert déposé par le Nova Scotia Council on Higher Education. Le document suggère de réduire le nombre de programmes et de cours universitaires et d'avoir davantage recours aux mécanismes de retraite anticipée et aux contrats à durée limitée pour embaucher du personnel.

Ces décisions ont été prises presque unilatéralement, les associations de professeurs de la Nouvelle-Écosse n'ayant presque pas, ou pas du tout, participé au processus. Celles-ci craignent maintenant que la restructuration ne s'accompagne d'une méthode dé-

tournée d'éviter la négociation collective, au moyen d'autres lois par exemple.

L'OIT accepte que les gouvernements veuillent restreindre temporairement la libre négociation des conventions collectives dans le cadre d'une politique de stabilisation économique. Ainsi, en dépit des arguments avancés par l'ACPPU et par d'autres organisations d'employés, le Comité de liberté syndicale de l'OIT a jugé que la Loi de 1993 sur le contrat social du gouvernement ontarien constituait une mesure temporaire acceptable bien qu'elle restreignait considérablement la négociation collective.

L'ACPPU est cependant d'avis que les situations en Nouvelle-Écosse et en Ontario sont différentes à bien des égards. D'abord, les intrusions du gouvernement néo-écossais dans les négociations collectives sont beaucoup plus importantes. Ensuite, elles s'échelonnent sur une période beaucoup plus longue. Enfin, elles ont été imposées sans que ne soit fait le moindre effort de consultation auprès des syndicats provinciaux de la fonction publique.

L'ACPPU a déjà porté plainte contre des lois de la Colombie-Britannique et de l'Alberta qui enfreignaient les droits de négociation collective des professeurs d'université. Ses efforts ont porté fruit.

En 1992, le gouvernement néo-démocrate nouvellement élu en Colombie-Britannique, citant le jugement de l'OIT selon lequel les restrictions imposées par le précédent gouvernement créditiste enfreignaient les conventions de l'OIT, annulait la loi interdisant l'accréditation des professeurs et réinstaurait les droits de négociation collective de plus de 3 000 professeurs d'université.

Le Comité de liberté syndicale devrait étudier la plainte déposée par l'ACPPU au début de 1995. Le gouvernement, de son côté, doit encore y donner suite. ■

(Kevin Banks est agent professionnel au sein de la section de négociation collective de l'ACPPU)

# Ottawa et le FPE : les jeux sont-ils faits?

LE MINISTRE DES FINANCES ET Le Conseil du Trésor du Canada n'ont jamais vu d'un très bon oeil la réforme du financement des programmes établis (FPE), qu'elle vienne de Lloyd Axworthy ou de tout autre ministre. La note tombée entre les mains de journalistes du *Toronto Star* en octobre dernier démontait bien que le Conseil du Trésor cherchait uniquement à éliminer les transferts fédéraux aux provinces au chapitre de l'éducation postsecondaire.

En janvier, durant la période précédant la présentation du budget à la fin de février, le ton a commencé à monter et le dossier est devenu public. Le débat a également pris une forme nouvelle. Selon divers scénarios dont les médias ont eu vent, le ministre des Finances recommandait que les subsides alloués à tous les programmes sociaux fédéraux, dont l'éducation postsecondaire, les

soins de santé et le Régime d'assistance publique du Canada, soient regroupés et réduits considérablement, puis transférés sans conditions aux provinces.

**Si nous étions tous riches...**



**nous n'aurions pas besoin de l'enseignement public.**

de refléter cette nouvelle réalité.

L'ACPPU s'est opposée vivement aux propositions formulées par le ministère des Finances. Elle a également encouragé les associations de professeurs locales et provinciales à lui emboîter le pas. L'Association était d'avis que ces propositions marqueraient la fin de l'importante participation financière du gouvernement fédéral à l'éducation postsecondaire au Canada.

Elles signifieraient également la fin du système national de santé puisque des provinces telles

l'Alberta seraient alors libres d'éliminer les soins de santé, probablement en travaillant en coulisses plutôt qu'en agissant ouvertement. L'ACPPU soupçonnait également que le transfert d'une somme globale ferait l'objet d'une autre attaque hystérique avant le budget de 1996 et serait alors probablement aboli.

Selon le journal *The Ottawa Citizen*, une telle mesure présentait

une grande lacune parce qu'elle ne prévoyait aucune reddition de compte pour les fonds transférés, chose inacceptable dans le contexte économique des années 1990.

Entre temps, en janvier, M. Axworthy maintenait sa position concernant le livre vert déposé en octobre, dans lequel on recommandait l'élimination de la majorité des paiements aux provinces et le transfert des frais de l'enseignement supérieur aux étudiants au moyen d'une augmentation des droits de scolarité et d'un régime de remboursement fondé sur le revenu.

Le Comité de direction de l'ACPPU a rencontré le ministre Axworthy en janvier afin de s'opposer au retrait des transferts fédéraux et au régime de remboursement fondé sur le revenu. L'ACPPU s'inquiétait parce que le régime prévoyait que les droits devaient doubler en deux ans et, de ce fait, être supérieurs à la plupart des droits imposés dans les universités publiques des États-Unis.

Le Comité de direction a également discuté du problème du fardeau de la dette, puisque les intérêts seraient composés même si les étudiants ne pouvaient assumer les versements minimaux. Cette mesure serait particulièrement lourde pour les étudiants de deuxième et de troisième cycles.

M. Axworthy a indiqué qu'il irait de l'avant avec ses plans, mais qu'il s'intéressait aux propositions de l'ACPPU suggérant d'utiliser une partie des fonds du FPE pour appuyer la recherche et les bibliothèques universitaires. Il a également indiqué que certaines sommes seraient allouées à l'aide aux étudiants, dont une partie serait versée aux étudiants diplômés sous forme de bourses d'études fédérales. ■

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# Rebuilding Bosnia's Library

*Local scholars seek help of colleagues worldwide.*

BY BURTON BOLLAG

**S**ARAJEVO, BOSNIA-HERZEGOVINA — Scholars and librarians here are determined to restore the National and University Library of Bosnia-Herzegovina and rebuild its collections.

Targeted by Bosnian Serb forces early in the siege of Sarajevo, the library was set ablaze and most of its contents destroyed.

The main repository of Bosnia's recorded history and culture, the library occupied a late-19th-century, Moorish-revival building in Sarajevo's historic center. The hexagonal structure was classified a landmark. Its collection contained three million items, including rare books and manuscripts, maps, recordings, and one million volumes in the languages of the various cultures that have influenced Bosnia. The library also was home to Bosnia's national archives and the University of Sarajevo's collections.

## THE LARGEST SINGLE INCIDENT

Enes Kujundžić, who took over as director of the library in mid-1993, says the collection embodied Bosnia's unique mix of cultures. The Bosnian Serb forces, he says, "knew that if they wanted to destroy this multi-ethnic society, they would have to destroy the library."

Writing in the newsletter of the Middle East Librarians Association, Andrija Riedlmayer of the Fine Arts Library at Harvard University called the destruction of the Bosnian library "the largest single incident of book burning in history."

For Mr. Kujundžić, who earned a master's degree in Near East language and civilization at the University of Chicago, the task of rebuilding the library has a special urgency. To fail, he suggests, would be to give those who destroyed the collection their ultimate victory. "First you destroy the documents, then you quickly destroy the memory that they ever existed," he says.

## EVERYONE WAS CRYING

Senada Kreso watched the library's destruction, apparently by incendiary shells, on August 25, 1992. "The shelling only stopped when those doing it were sure the building was ablaze," she recalls. "Everyone was crying. If you know that this was Bosnia's main book collection, then you realize what the loss meant." A former Bosnian government official, Ms. Kreso now works in the office recently opened in Sarajevo by the United Nations

Educational, Scientific, and Cultural Organization.

Shelling by the Bosnian Serb forces also destroyed the Oriental Institute in Sarajevo and its entire collection. Besides being Bosnia's main archive of Islamic manuscripts and books, the institute was said to have the largest collection of Islamic, Jewish, and Ottoman documents in southeastern Europe.

Observers say the destruction of the libraries, along with the demolition of more than 1,000 mosques in Bosnia, represented an attempt by Serb forces to obliterate symbols and evidence of the country's multicultural roots — its Muslim heritage, in particular.

Mr. Kujundžić says the first priority for the 42 members of the national library's staff, who have received virtually no salary since the war began two and a half years ago, is to reconstruct a collection of text and reference books for use by University of Sarajevo students. A severe shortage of study materials has hampered the institution as it struggles to operate in spite of the war.

Everything in the national library was consumed in an inferno so hot that all of the floors and ceilings collapsed. Mr. Kujundžić expects the library to be rebuilt eventually, mainly because of its landmark status. However, when the collection is reconstituted, he says all or part of it could be housed in other facilities.

All that survived the library fire was what was once considered the least valuable part of the collection, the 10 per cent of it that had earlier been moved to warehouses for lack of shelf space. That 10 per cent "has become very valuable now," says Mr. Kujundžić. "We're still finding some rare books and manuscripts as we sift through it."

The director says the irreplaceable parts of the collection include the bound volumes of 625 Bosnian periodicals going back to the mid-19th century.

## RETROSPECTIVE BIBLIOGRAPHIES

The library staff has been compiling "retrospective bibliographies" of the main part of the collection, and Mr. Kujundžić has a strategy for rebuilding it — even if only electronically. Works from the medieval and renaissance periods will be sought in Italian libraries; from the Ottoman period, in Istanbul; from the Austro-Hungarian period, in Vienna and Budapest. Bosnian oral literature and poetry will come from the Widener Library at Harvard University. That collection, assembled 60 years ago by two Harvard

scholars, contains 3,500 recordings and 12,500 texts.

Library officials here say they think easily transportable CD-ROM technology and the Internet will enable them to replace parts of the collection with electronic versions of texts.

The Sarajevo branch of the Open Society Fund last spring put in place some electronic-mail links that enable academics and others here to have contact with the world outside Sarajevo. The system will soon be connected to the Internet. The Open Society Fund is part of the network of grant-making organizations supported by George Soros, the Hungarian-American financier and philanthropist.

## PRECEDENT IN BELGIUM

Mr. Kujundžić says replacing a major library collection destroyed in war does have precedent. The library of the Catholic University of Louvain in Belgium was burned down twice by German forces — in World War I and again in World War II. Both times it was rebuilt, with significant American help.

"We aren't empty-handed," stresses Mr. Kujundžić. "We can offer bibliographic records to help fill in the gaps at research institutions dealing with southeast Europe. For specialists, that means something."

Last October, the Center for Russian and East European Studies at the University of Michigan organized a month-long tour for Mr. Kujundžić that took him to universities in several U.S. cities to seek technical advice, assistance, and financial support for his library. Donna Parmelee, a program associate at the Michigan center, says that several scholars and librarians are considering setting up an informal "Friends of the Libraries of Bosnia" network to better coordinate U.S. assistance efforts.

Scholars in several other countries have organized campaigns to help restore the Bosnian libraries, some in response to a global appeal made last spring by the director-general of the United Nations Educational, Scientific, and Cultural Organization, Federico Mayor Zaragoza of Spain.

Mr. Kujundžić says that, so far, the only concrete help to arrive has been several computers and 300 books from Unesco.

Still, he goes to work every day. On days when sniper fire made it too dangerous for the city's streets to run, he walked the seven miles from his home to the library's temporary offices downtown. ■

*(Reprinted with permission from The Chronicle of Higher Education, January 13, 1995 edition)*

*Nova Scotia Freeze and Rollbacks*

# CAUT Appeals to the ILO

BY KEVIN BANKS

**T**HE NOVA SCOTIA PUBLIC Sector Compensation Act violates several conventions of the International Labour Organization (ILO), CAUT has charged in a complaint lodged on its own behalf and on behalf of the Nova Scotia Confederation of University Faculty Associations.

In a brief filed with the ILO in November 1994, CAUT argues that "The PSCA constitutes a massive intervention into the process of free collective bargaining in the Nova Scotia public sector," and is in direct violation of ILO conventions 87, 98, 151 and 154.

The ILO conventions protect the right to bargain collectively free from government interference, and protect the right to strike or seek arbitration to resolve contract disputes.

The compensation act, which came into force in June 1994, freezes every public sector collective agreement until November 1997, unilaterally reduces total compensation rates by three per cent, revokes all increases for the year April 1994 to April 1995, removes the right to strike, to seek arbitration or mediation until November 1997, and makes every change to any public sector agreement subject to the approval of a government appointed regulator.

The compensation act follows close on the heels of two similar bills also introduced and passed by Nova Scotia's Liberal government. One of those acts imposed a system of unpaid leaves on public sector employees, while the other froze public sector collective agreements from May 1991 to May 1993, and imposed a fixed limit on compensation increases.

Taken together these laws have in effect halted collective bargaining in Nova Scotia's public sector for all but 13 months between May 1991 and November 1997.

The freeze on collective bargaining is particularly troubling to Nova Scotia's faculty associations, which may soon be faced with a massive government sponsored restructuring of the province's university system.

The provincial government has already begun to implement its plans to "rationalize" the province's teacher education programs, plans which call for the closure of programs at Saint Francis Xavier University, the Nova Scotia College of Art and Design, Dalhousie University, and Saint Mary's University. While most academic staff will be offered transfers to

one of two expanded and consolidated programs, some staff reductions are expected.

The changes in teacher education may well be a prelude to the more general restructuring of Nova Scotia's university system envisaged in the green paper of the Nova Scotia Council on Higher Education. The green paper proposes to cut academic programs and classes, and make increased use of early retirement schemes and limited term contracts in the hiring of academic staff.

All of these developments have taken place with little, if any, input from Nova Scotia's faculty associations, and the associations fear the restructuring process will be accompanied by an end run around collective bargaining, possibly in the form of more legislation.

The ILO recognizes that governments may temporarily limit free collective bargaining as part of an economic stabilization policy. For example, notwithstanding arguments to the contrary by CAUT and other employee organizations, the ILO's Committee on Freedom of Association found that Ontario's Social Contact Act, 1993, although a substantial restriction on collective bargaining, constituted an acceptable temporary measure.

However, CAUT takes the position that the Nova Scotia scenario can be distinguished from the Ontario case on several grounds. Firstly, the Nova Scotia government's intrusions into collective bargaining are more extensive. Secondly, they extend over a greater period of time. Thirdly, they were imposed without even minimal efforts at consultation with the province's public sector unions.

CAUT has previously filed successful complaints against legislation in British Columbia and Alberta which restricted the collective bargaining rights of academic staff.

In 1992, British Columbia's newly elected NDP government, citing the ILO's ruling that the restrictions imposed by the former Social Credit government violated ILO Conventions, repealed legislation preventing faculty from certifying and reinstated the collective bargaining rights of more than 3,000 university faculty members.

CAUT's complaint is expected to be considered by the Freedom of Association Committee in early 1995. The government has yet to file a reply. ■

*(Kevin Banks is a professional officer at the collective bargaining section at CAUT.)*



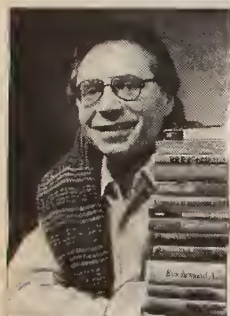
# Industry Canada Announces Fulbright Scholarship Program

INDUSTRY MINISTER JOHN Manley has announced that Industry Canada will provide a total of \$300,000 over three years in support for new Industry Canada Fulbright Foundation awards. These awards will promote exchanges between Canada, the United States and Mexico, in the areas of science policy, science education, innovation and technology.

Administered independently by the Canada-U.S. Fulbright Program through its already established process, the program involves specific scholarship opportunities for graduate students, graduating seniors and fellows.

The Canada-U.S. Fulbright Program is intent on developing the most comprehensive and effective exchange program possible. An area of growing concern to Canadians and Americans is science policy. A program focusing on science policy and the related areas of science education, management of innovation, technology transfer, and the impact of innovation on the economy will allow scholars from a broad range of disciplines to further their studies and their research.

For more information contact: The Canada-U.S. Fulbright Program, 350 Albert St., Suite 2015, Ottawa, ON K1R 1A4, (613) 237-5366. ■



ABOVE:  
Peter Hochacka, Professor of  
Zoology at UBC.

## UBC Prof Wins Gold Medal

PETER HOCHACKA, Professor of Zoology at the University of British Columbia, is the 1995 winner of the Canada Gold Medal for Science and Engineering. The Canada Gold Medal honours outstanding, sustained, lifetime contributions to Canadian research. ■

## Bourses Fulbright d'Industrie Canada

LE MINISTRE DE L'INDUSTRIE, M. John Manley, a annoncé qu'Industrie Canada versera une contribution totale de 300 000 \$ au cours des trois prochaines années pour les nouvelles bourses d'études de la fondation Fulbright. Ces prix favoriseront les échanges entre le Canada, les États-Unis et le Mexique dans les domaines de la politique scientifique, de l'enseignement des sciences, de l'innovation et de la technologie.

Administré indépendamment par le Programme Fulbright Canada-États-Unis dans le cadre d'une formule pré-établie, ce programme offre des occasions spéciales aux étudiants nouvellement diplômés ou de cycle supérieur, ainsi qu'aux titulaires de bourses, de poursuivre des études spécialisées.

Le Programme Fulbright Canada-États-Unis veut mettre en place un programme d'échanges qui soit le plus complet et efficace possible. La politique scientifique est un secteur qui préoccupe progressivement le Canada et les États-Unis. Un programme axé sur la politique scientifique et les domaines connexes que sont l'éducation scientifique, la gestion de l'innovation, les transferts technologiques et les répercussions de l'innovation sur l'économie permettra aux universitaires spécialisés dans diverses disciplines de poursuivre leurs études et d'approfondir leurs recherches.

Pour plus de renseignements, veuillez rejoindre: Le programme Fulbright Canada-États-Unis, 350, rue Albert, pièce 2015, Ottawa ON K1R 1A4; (613) 237-5366. ■



# Censured Administrations in the United States

## AALP

Placing the name of an institution on this list does not mean that censure is visited either upon the whole of the institution or upon the faculty, but specifically upon its present administration. The term "administration" includes the administrative officers and the governing board of the institution. This censure does not affect the eligibility of nonmembers for membership in the Association, nor does it affect the individual rights of members at the institution in question.

Members of the Association have often considered it to be their duty, in order to indicate their support of the principles violated, to refrain from accepting appointment to an institution so long as it remains on the censure list.

Since circumstances differ widely from case to case, the Association does not assert that such an unqualified obligation exists for its members; it does urge that, before accepting appointments, they seek information on present conditions of academic freedom and tenure from the Association's Washington office and prospective departmental colleagues. The Association leaves it to the discretion of the individual, possessed of the facts, to make the proper decision.

The censured administrations, with dates of censuring, are listed below. Reports were published as indicated by the *Bulletin of Academe* citations in parentheses following each listing. Reference should also be made to "Developments Relating to Censure by the Association" and to the "Report of Committee A," each of which appears annually in *Academe*. ■

### AAUP LIST OF CENSURED ADMINISTRATIONS

GROVE CITY COLLEGE PENNSYLVANIA	March 1963(15-24)	1963
UNIVERSITY OF THE OZARKS ARKANSAS	December 1963(352-59)	1964
<i>Censure was voted specifically on the Board of Trustees, and not on the institution's administrative officers.</i>		
AMARILLO COLLEGE TEXAS	September 1967(292-302)	1968
FRANK PHILLIPS COLLEGE TEXAS	December 1968(433-38)	1969
UNIVERSITY OF CENTRAL OKLAHOMA	March 1969(66-77)	1969
CAMDEN COUNTY COLLEGE NEW JERSEY	September 1973(356-62)	1974
VIRGINIA COMMUNITY COLLEGE SYSTEM	April 1975(30-38)	1975
CONCORDIA SEMINARY MISSOURI	April 1975(49-59)	1975
HOUSTON BAPTIST UNIVERSITY	April 1975(60-64)	1975
MURRAY STATE UNIVERSITY KENTUCKY	December 1975(322-28)	1976
BLINN COLLEGE TEXAS	April 1976(83-94)	1976
MARQUETTE UNIVERSITY WISCONSIN	April 1976(83-94)	1976
UNIVERSITY OF OSTEOPATHIC MEDICINE AND HEALTH SCIENCES IOWA	April 1977(82-87)	1977
STATE UNIVERSITY OF NEW YORK	August 1977(237-60)	1978
PHILLIPS COUNTY COMMUNITY COLLEGE ARKANSAS	May 1978(93-98)	1978
UNIVERSITY OF TEXAS OF THE PERMIAN BASIN	May 1979(240-50)	1979
WINGATE COLLEGE NORTH CAROLINA	May 1979(240-50)	1979
OLIVET COLLEGE MICHIGAN	April 1980(140-50)	1980
NICHOLS COLLEGE MASSACHUSETTS	May 1980(207-12)	1980
YESHIVA UNIVERSITY NEW YORK	August 1981(186-95)	1982
AMERICAN INTERNATIONAL COLLEGE MASSACHUSETTS	May-June 1983(42-46)	1983
ILLINOIS COLLEGE OF OPTOMETRY	November-December 1982(17a-23a)	1984
METROPOLITAN COMMUNITY COLLEGES MISSOURI	March-April 1984(23a-32a)	1984
WESTMINSTER COLLEGE OF SALT LAKE CITY	November-December 1984(1a-10a)	1985
SOUTHWESTERN ADVENTIST COLLEGE TEXAS	January-February 1985(1a-9a)	1985
TALLADEGA COLLEGE ALABAMA	May-June 1986(6a-14a)	1986
SOUTHERN NAZARENE UNIVERSITY OKLAHOMA	November-December 1986(7a-11a)	1987
THE CATHOLIC UNIVERSITY OF PUERTO RICO	May-June 1987(33-38)	1987
HUSSON COLLEGE MAINE	May-June 1987(45-50)	1987
HILLSDALE COLLEGE MICHIGAN	May-June 1988(29-33)	1988
UNIVERSITY OF JUDAISM CALIFORNIA	May-June 1988(34-40)	1988
MARYLAND INSTITUTE COLLEGE OF ART	May-June 1988(49-54)	1988
SOUTHEASTERN BAPTIST THEOLOGICAL SEMINARY NORTH CAROLINA	May-June 1989(35-45)	1989
ALABAMA STATE UNIVERSITY	May-June 1989(46-56)	1989
CONCORDIA THEOLOGICAL SEMINARY INDIANA	May-June 1989(57-67)	1989
THE CATHOLIC UNIVERSITY OF AMERICA	September-October 1989(27-40)	1990
SAINT LEO COLLEGE FLORIDA	November-December 1989(34-40)	1990
NEW YORK UNIVERSITY	May-June 1990(49-56)	1990
DEAN JUNIOR COLLEGE MASSACHUSETTS	May-June 1991(27-32)	1992
WESLEY COLLEGE DELAWARE	May-June 1992(24-36)	1992
BALTIMORE CITY COMMUNITY COLLEGE	May-June 1992(37-41)	1992
LOMA LINDA UNIVERSITY CALIFORNIA	May-June 1992(42-49)	1992
CHOWAN COLLEGE NORTH CAROLINA	May-June 1992(50-54)	1992
CLARKSON COLLEGE NEBRASKA	May-June 1993(46-53)	1993
NORTH GREENVILLE COLLEGE SOUTH CAROLINA	May-June 1993(54-64)	1993
SAVANNAH COLLEGE OF ART AND DESIGN	May-June 1993(65-70)	1993
UNIVERSITY OF BRIDGEPORT	November-December 1993(37-45)	1994
BENEDICT COLLEGE SOUTH CAROLINA	May-June 1994(37-46)	1994



## Mount Allison President Reappointed Without Review

THE BOARD OF REGENTS of Mount Allison University at its January meeting reappointed Dr. Ian Newbould as university president for a further term until the year 2001.

The plan to bring forward such a motion had been approved by the executive committee of the board in October, but members of the university community did not learn of it until a week before the January meeting when the release of the agenda meant that faculty and student representatives on the board had to be informed. News of this impending action provoked quick and decisive responses from several campus groups.

The Mount Allison Faculty Association (MAFA), together with members of the other two unions on campus, scheduled a referendum for Jan. 24 and 25. A secret ballot asked members to respond Yes or No to the question: "Do you support the reappointment of Dr. Ian Newbould as president of Mount Allison University?"

The result was an overwhelming No with 185 opposed, 15 Yes and 3 spoiled ballots.

With 79 per cent of the bargaining unit participating in the referendum the faculty vote was 82 No and 9 Yes (90 per cent rejection).

Rejection by members of the other unions on campus was even stronger (94.5 per cent).

The executive of MAFA wrote immediately to the Board of Regents to communicate these results and to urge that any decision concerning the president's reappointment be delayed until a proper review process had taken place.

One of the aspects causing the most controversy is the lack of any open review process. MAFA had already asked in December about the board's plans for a review but received no response. It is reported that three members of the board

evaluated Dr. Newbould's performance before making their recommendation, but they did not seek views from faculty, staff or students. People on campus are very surprised that the board acted so

### Selecting a University President requires looking at all the issues

The *Telegraph Journal* asked George Pedersen, retiring President of the University of Western Ontario, about choosing a President:

Students, faculty and support staff all have different goals and demands, he said.

"I've always felt it was necessary for me to make important decisions with the employee groups and the faculty association. It's important to remember the faculty see themselves as the university."

While faculty may not legitimately demand a big role in choosing a president, he said, most university boards pay them more heed when it came time to decide on a second term.

Dr. Pedersen was asked if it is better to consult and compromise or to fight to the finish, even if that alienates people.

"I guess it depends on how long you want to be president," he said. "The power a president has is ascribed to him by the faculty, and in the end the faculty can close you down."

"Once you lose confidence in what's going on, your effectiveness is really lost. It's certainly something any board would have to pay attention to."

*(Telegraph Journal, New Brunswick January 26, 1995)*

hastily, given that the president's first term does not end until July 1996.

The first three and a half years of Dr. Newbould's presidency at Mount Allison have been controversial, particularly with respect to labour relations. A two week strike by faculty and librarians in 1992 was followed last year by a six week strike by support staff.

Grievances and arbitrations have increased significantly and many on staff have voiced their concern about the style of management which has been imposed which they consider autocratic and arbitrary.

Last year, when the university went to the provincial government to change the structure of the Board of Regents, faculty concerns about the nature of the new board and the limited role for faculty and student representatives were ignored. Members of the board and the administration claimed that the new board would be more effective and would communicate more openly with the university community. However, there is no evidence of this.

Students joined in the opposition and presented the board with a petition containing more than 700 signatures collected in less than one week.

Members from all parts of the university community further indicated their concern by greeting members of the board meeting as they arrived for the meeting on Jan. 28. But despite all efforts, when the motion to reappoint was brought forward only the two faculty and the two student members on the Board of Regents voted against it.

Campus groups are now considering alternative plans of action.

For further information, please contact J. Vanderleest at (506) 364-2557 (office) or (506) 364-2289 (office) or e-mail jvanderleest@mta.ca. ■

## 1995 Recipients of NSERC's Steacie Memorial Fellowships

DR. EDUARDO BLUMWALD, Department of Botany, University of Toronto; Dr. Pierre L'Écuyer, Department of Computer Science and Operational Research, University of Montreal; Dr. Vijayakumar Murty, professor of Mathematics, University of Toronto, and Dr. Theodore Shepherd, Associate Professor of Physics, University of Toronto

are the 1995 recipients of the E.W.R. Steacie Memorial Fellowship.

Nominations for Steacie Fellowships are submitted by universities from across Canada. Winners receive salary plus benefits, allowing them to focus on research full-time, free from teaching and administrative duties, for up to two years. ■

## Dr. Michael Smith Receives Top Manning Award

DR. MICHAEL SMITH OF Vancouver, British Columbia has received the 1994 Manning Principal Award (\$100,000) for his exceptional accomplishments in unlocking the secrets of the complex world of biology. Smith's process permits the creation of specific and planned manipulations of genes. His work is considered to be instrumental in the fight against cancer, the treatment and cure of hereditary diseases, the creation of new agricultural crops and the engineering of synthetic blood products.

Dr. Smith, Director of the Biotechnology Laboratory at the University of British Columbia in Vancouver, was a co-winner of the 1993 Nobel Prize in chemistry.

The Manning Awards, named in honour of former Alberta Premier Ernest C. Manning, recognize and encourage excellence in



ABOVE: Dr. Michael Smith is presented with award plaque.

Canadian innovation. Since its inception in 1982, the program has recognized more than 60 Canadians for their achievements in a variety of disciplines. ■

## ACADEMIC LIBRARIANS' DISTINGUISHED SERVICE AWARD

### Request for Nominations:

The CAUT Academic Librarians' Distinguished Service Award has been established in order to recognize outstanding service by academic librarians or faculty who have contributed to the advancement of the status and/or working conditions of academic librarians at Canadian universities.

Candidates must be either librarians or faculty members. Although they may not be currently employed in an academic library or university, their contributions during their careers must have benefited academic librarians.

### The Criteria:

Candidates will be assessed on their contributions to the advancement of the status and/or working conditions of academic librarians at either the local, regional or national level. Nominations will be reviewed and the recipient selected by an independent jury, elected by the CAUT Librarians' Committee. The award will be made at CAUT Council in April, 1995 in Ottawa.

Nominations should include the following: Nominations must be accompanied by a brief statement of why the nominator feels the nominee

qualifies for the award, letters from two referees and whatever other appropriate documentation is necessary to illustrate and support the nominee's contributions.

**Nomination Deadline:** All nominations for the 1995 Academic Librarians' Distinguished Service Award must be received by February 28, 1995. Nominations should be addressed to: Margot Schenk, Chair, CAUT Librarians' Committee, c/o Lynn Braun or Bob Moore, 2675 Queensview Drive, Ottawa, Ontario, K2B 8K2.

## PRIX DES BIBLIOTHÉCAIRES POUR SERVICES ÉMÉRITES

### Mises en candidature:

Le prix des bibliothécaires pour services émérites de l'ACPPU a été créé dans le but de reconnaître les services remarquables de bibliothécaires ou de professeurs ayant contribué à l'avancement du statut ou des conditions de travail des bibliothécaires d'universités canadiennes.

Les candidats doivent être bibliothécaires ou professeurs. Même s'ils ne travaillent pas présentement dans une bibliothèque universitaire ou dans une université, leur apport au cours de leur carrière doit avoir profité aux bibliothécaires d'université.

### Les critères de sélection:

Les candidatures seront évaluées selon l'apport à l'avancement du statut ou des conditions de travail des bibliothécaires d'université, que ce soit à l'échelle locale, régionale ou nationale. Un jury indépendant, élu par le Comité des bibliothécaires de l'ACPPU, examinera les candidatures et choisira un lauréat ou une lauréate. Le prix sera remis à Ottawa, à l'occasion de l'Assemblée d'avril 1995 du Conseil de l'ACPPU.

### Documents devant accompagner la mise en candidature

Les personnes proposant des candidatures doivent également expliquer brièvement pourquoi, selon elles, leur candidat ou candidate mérite le prix, fournir deux lettres de recommandation et tout document pertinent prouvant l'apport de la personne proposée.

### Date limite des mises en candidature:

Toutes les candidatures au prix des bibliothécaires pour services émérites de 1995 doivent nous parvenir avant le 28 février 1995. Prière de les adresser à: Margot Schenk, présidente, Comité des bibliothécaires de l'ACPPU, 25 de l'avenue Braum ou de Bob Moore, 2675, promenade Queensview, Ottawa (Ontario) K2B 8K2.

ASSOCIATION CANADIENNE DES PROFESSEURES ET PROFESSEURS D'UNIVERSITÉ



CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS







## Thanks for the ad

Thank you for publishing our advertisement (Tinker, tinker, tinker. Test, test, test. \$8Ching-ching.\$8) in the November edition of the CAUT Bulletin.

The Manning Awards Foundation is a non-profit organization striving to stimulate and encourage innovation in Canada. As we have limited funds to solicit nominations of innovators, we very much appreciate you informing your readers about our 1995 competition.

Thank you again for helping the cause of innovation.

FRANK G. STEWART  
Executive Director, Manning Awards

## Reader backs academic freedom for Sikh Chair

The letter by S. Sodhi (CAUT Bulletin — December, 1994) defending the attack on academic freedom at UBC by fundamentalist Sikhs is appalling. Its argument and evidence are wrong.

The argument is that since some of the Sikh community raised \$350,000 for a chair in Punjabi and Sikh Studies at UBC, which was matched by Canadian taxpayers through the Ministry of Multiculturalism, Sikhs ought to have a voice deciding the professor to be appointed (or fired) and the research to be conducted. This demand for influence is inappropriate and without foundation in North American academic history.

In terms of real program costs, the Sikh contribution was meagre. It funded the expenses for about three years of a permanent chair now in its eighth year. Their money was only a token of the salaries, administration, library, housing and other costs borne by the university.

The letter invites us to "see why 150,000 Sikhs living in B.C. are upset." There isn't a shred of evidence to indicate that most Sikhs in B.C. are upset about Sikh studies at UBC. The problem is that various individuals or organizations claim to represent or speak for the Sikh community. In fact no group has any such authority.

We are told the Sikhs are upset because of "the following anti-Sikh statements that Dr. (Harjot) Oberoi has made in his journal articles and his recent book entitled *The Construction of Religious Boundaries: Culture, Identity and Diversity in the Sikh Tradition* (1994)."

Five statements are claimed to be offensive or "anti-Sikh." They are:

1. The Adi Granth Sikh text is an amorphous book. (p.22)
2. Pure Sikhs imposed ideological blinkers on various complex forces producing many distortions in the understanding of the Sikhs. (p.32) Western Sikh scholars will make Sikhism sociologically respectable. (p.35)
3. The Guru Granth Sahib, the Sikh holy book, is an anthology.
4. The Adi Granth of the Sikhs is not unique. (p.56)
5. Guru Nanak, the founder of Sikh religion, has no final identity in the early phases of the evolution of Sikhism.

None of these statements is a direct quotation from Oberoi's book. They are out of context, misinterpretations and significant distortions. Any scholar can confirm this by comparing the allegations with Oberoi's text. Further, the objections are based only on the 35-page Introduction. What about the main contents of this 494-page study published by Oxford University Press?

Re-read the statements. The overwhelming majority of Sikhs would find nothing offensive or "anti-Sikh" about any of them. The issue is fundamentalism. Fundamentalists are angry that Dr. Oberoi's research does not support the Sikhism they wish to present to the public. Of those persons in North America who have censured the scholarship of Dr. Oberoi, not one is a qualified historian or academic scholar of Sikh studies. Book reviews in journals have given high praise.

Sodhi argues, "Even the guidelines given by the Social Sciences and Humanities Research Council of Canada 1993 have clearly stated that ethnic research which does not enhance the image of a community should be avoided. (p.69)"

The SSHRC guidelines say no such thing either on page 69 or any other page. Nor should they. When scholarship is based on political correctness or cultural propaganda, the in-

tegrity of research, universities and scholars will have become bankrupt. SSHRC guidelines, in any case, are utterly without authority or jurisdiction except for their limited fellowships.

The 1993 guidelines do say (p.52) "research on cultures, countries and ethnic groups different from one's own requires a different ethic." That is a patronizing and unacceptable standard. Cultural studies should be subject to the same rigorous description, analysis and interpretation as any other academic field. For Professor Oberoi, however, his research is on his own culture and ethnic group so a "different ethic" wouldn't apply.

The main issue is that a small group of vocal, intolerant Sikhs mistakenly represent themselves as guardians of what they believe should be acceptable Sikh thought. But Sikh communities have many different religious and cultural beliefs including those about turbans, hair, kirpans and politics. Guru Nanak was renowned for tolerance.

Today, those Sikhs who have alternative views are being marginalized. Basic freedoms of religion and expression are denied. Earlier attempts by these extremists to trash Sikh studies at the University of Toronto because of disagreements with research are also shameful and unprecedented.

That behaviour prompted the South Asia Council of the Association of Asian Studies, the largest organization of Asian scholars in North America to issue an "Open Letter of Concern" because of what it labelled "the tactics of intimidation" used by these groups of Sikhs "extending to all scholarship on Sikhism."

We applaud the officials at the University of British Columbia who refused to be intimidated by these unjust demands. They have upheld academic freedom.

J.W. SPELLMAN  
Asian Studies, University of Windsor

## Picking CAUT members' pockets for irresponsible pursuits

This heading is as inflammatory and misleading as that for the commentary "Picking the Public Pockets for Trivial Pursuits" in the November CAUT Bulletin. That commentary disturbed me for a number of reasons:

1. It suggests that matters pertaining to dismissal or denial of tenure are frivolous and that arbitrations in these cases are "trivial pursuits."
2. It ignores the fact that the decisions to dismiss or deny tenure are almost invariably made in good faith, after much soul-searching, by university faculty members who may also be CAUT members.
3. It appears to deny the possibility that there may be legitimate reasons to dismiss a faculty member or deny tenure.
4. It implies that arbitration proceedings which are dragged out to "outrageous lengths" are entirely the fault of universities rather than the complainant. In fact, I am inclined to believe the opposite is true. In my experience, universities only use lawyers in these disputes if the complainant first brings in a lawyer, usually supplied free of charge by CAUT. The problem arises because neither the complainant nor the respondent have any personal responsibility for the legal costs. The lawyers themselves may benefit from a protracted proceedings. Certainly, there is little incentive to minimize hearing times and, the thinner a case is, the greater is the likelihood that much time will be spent on casting far and wide for threads of support or searching for technical flaws of process.
5. The commentary presents an infantile, outdated, and almost paranoid view of "administrators" whose intentions are purportedly to "save face," be "hard-nosed" or to "bankrupt faculty unions." I have actually met some university administrators and, at least on the academic side of the university, they are us. I sincerely hope that the opinions expressed by Patrick Grassick and Jim Miller do not represent those of CAUT. Those opinions are neither balanced, nor conducive to rapid resolution of conflict.

There is no question that something has to be done to reduce the length of some of our notorious hearings. This does not seem likely as long as there are no limitations placed on proceedings and no accountability placed on lawyers and

their clients. It must be possible to ensure fairness and justice in appeals without protracting the proceedings to "outrageous lengths." Academics are accustomed to being required to formulate arguments, theses, etc within strict time or page limitations. Why can't lawyers do the same? What about complainants being required to pay part or all of the legal fees beyond a specific limit in the event of a denial of their appeal? There's a lot of talent in our university community. Surely we can come up with a solution which will preserve the right to a fair hearing but not simultaneously break the bank or make it impossible to find any academic who will be prepared to sit on a tribunal because of the time involved.

D.S. WEAVER  
Mechanical Engineering, McMaster University

In reply to Professor Weaver, we should say immediately that we were not responsible for writing the headline for this article, and we can certainly understand why Professor Weaver would find it objectionable. As for the rest, we are sorry that we failed to express our main points clearly. We certainly did not mean to suggest that dismissal or denial of tenure are frivolous, or that there may not be legitimate reasons to discipline or dismiss a faculty member. We don't believe that complainants and faculty associations are always guilty of protracting disputes. Nor do we mean to imply that the initiation of dismissal proceedings is necessarily evidence of bad faith.

We do mean to say that if an administration continues to prolong a dismissal hearing long after the arbitrator tells them that they don't have a case, then that continued effort is a waste of everyone's time and money. We do mean to say that it is vexatious not to apply an arbitration ruling on a policy grievance in the very case which provoked complaint in the first instance. And we do mean to say that if an administration requires over 30 days of non-stop hearings in order to present its evidence, then our has got to wonder whether they really have a substantive case. Professor Weaver says, "...the thinner the case is, the greater is the likelihood that much time will be spent in casting far and wide for threads of support or searching for technical flaws of process." Exactly.

We agree to great measure with the sentiments expressed in the last paragraph of Professor Weaver's letter about our need to develop other conflict resolution mechanisms as alternatives to formal arbitration.

However, Professor Weaver does miss our suggestion that administrations be made more accountable for their expenditures on these disputes. Certainly local faculty associations do have to report to their members annually on their arbitration and legal expenses, and CAUT's expenditures in this regard are routinely scrutinized by Council. Requiring a similar level of accountability from administrations does not seem to be unreasonable. Association and CAUT services are scarcely "free of charge," as our members remind us whenever the payment of dues is mentioned.

Finally, we should mention that the article to which Professor Weaver objects does not represent a CAUT position. That's why it was published in "Tribune Libre." It was a comment about some particularly outrageous arbitrations, and was never intended to be understood as a balanced, thorough, complete review of the many problems associated with disputes in our universities. Were we to attempt such an article, it is likely that stones would be thrown in various directions, and not merely at these particularly egregious instances of administrative folly.

PATRICK GRASSICK & JIM MILLER  
Members, CAUT Academic Freedom and Tenure Committee

## Cuban university seeks Canadian Studies resources

I am writing to echo the request of a friend in Cuba, Dr. Esteban Morales, who recently contacted me. The letter from Dr. Morales, Director of the Centre for Studies of the United States at the University of Havana, says:

"I am writing to inform you that our centre has decided to add to its mandate the area of Canadian Studies. In particular we are interested in Canadian foreign policy, and especially Canadian-US and Canadian-Cuban relations.

"Our library resources are minimal at best for this new area of studies, and we would greatly appreciate receiving from Canadian colleagues any studies, journals, papers, or other publications — all of which would be of great assistance for our research."

Any donations of material can be sent to me here, and I will arrange for its transportation to Havana.

JOHN M. KIRK  
Chair, Department of Spanish, Dalhousie University,  
Halifax, NS B3H 3J5.



# The Mary Warner Case

BY DEBORAH HARRISON

**B**ROCK UNIVERSITY — CAUT members will remember the story of Mary Warner, History secretary at Brock for 15 years, who in 1985 gave evidence to the University's Sexual Harassment Committee against a male faculty member. Partly on the basis of this evidence, the faculty member was asked to resign, and went to a better paying American university with positive references from the Brock administration. Mary Warner, however, was subjected to harassment and eventually fired. In 1987, she filed civil suits for wrongful dismissal and defamation of character, and made a formal complaint to the Ontario Human Rights Commission. In 1992 the defamation suit was heard, and Mary Warner was awarded \$75,000 plus costs (See CAUT *Bulletin*, June 1987, February 1989, June 1992, and March, 1993).

To ensure that Mary would not receive her damages until the last possible moment, the defendant in the defamation suit, former Brock president, Alan Earp, filed an appeal with the Ontario Court of Appeal. One year later, no evidence to sustain the appeal had been provided, and Mary received her libel damages plus interest. Nearly all of this money was spent on lawyers' fees.

Meanwhile the hearing for Mary's Human Rights case began in the spring of 1993. Things were going splendidly, from Mary's standpoint, until the University lawyers again delayed the process by raising objections and insisting on a judicial review. Since judicial reviews are renowned for being expensive procedures, the lawyers' goal appears to be — again — to starve Mary out. The lawyers are vigorously pursuing this goal with university — and ultimately taxpayers' — money.

Brock University will be hosting the Learned's in 1996, an event which is being represented as overdue recognition of the University's 'stature'. Meanwhile, almost everyone at Brock remains silent about the Mary Warner affair, except for the student press.

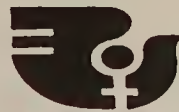
Since our last article in the CAUT *Bulletin*, Mary Warner has spent a further \$12,000 on legal fees. Any way in which CAUT members could help out again would be welcomed. The response to our 1992 appeal was heartwarming. Mary has an excellent chance of winning, and notes and donations have always served as boosts to her morale. Please correspond with: The Mary Warner Fund, c/o Professor Murray Miles, Department of Philosophy, Brock University, St. Catharines, Ontario, L2S 3A1. Thank you very much. ■

PAR SHAHRZAD MOJAB

**L**A CRISE ÉCONOMIQUE ACTUELLE apporte d'autres épreuves aux femmes à travers le monde. Les gouvernements, dont le nôtre, ont réagi à la crise en sabrant les programmes sociaux et en taxant les personnes à faible et à moyen revenu.

Dans la foulée du gouvernement précédent, le ministre des Ressources humaines, Lloyd Axworthy, a proposé une réforme sociale qui mine les efforts des femmes, du milieu universitaire ou non, pour obtenir une sécurité socio-économique durable et l'égalité. Chaque année, les budgets fédéraux et provinciaux rendent la tâche plus difficile pour les femmes et d'autres groupes marginalisés qui tentent de faire de l'université un milieu plus accueillant ainsi que d'améliorer la pertinence de l'enseignement supérieur et son accessibilité.

Tout en continuant d'exiger un financement suffisant et stable pour améliorer la condition des femmes à l'université, nous devrions toutefois nous rappeler, dans l'esprit de la Journée internationale des femmes, qu'il ne faut pas se limiter à l'intervention de l'État. En effet, même si les lois ou d'autres formes d'intervention étatique sont nécessaires, il importe tout autant de créer des liens de solidarité avec les personnes intéressées à démocratiser nos établissements d'enseignement postsecondaire.



le 8 mars 1995

Cette unité d'action ne s'est pas produite. Une structure hiérarchique divise les professeurs, les étudiants et le personnel. Il est difficile d'envisager un système d'enseignement non exclusif sans que tous y donnent du sien, en particulier les étudiants.

Au cours de dizaines et de dizaines d'années d'effort intellectuel, d'action politique et d'organisation, de nombreux progrès ont été accomplis, notamment le droit de vote accordé aux femmes. L'admission des femmes à l'enseignement supérieur et la création de programmes d'études sur la condition des femmes ne sont pas des initiatives de l'État ou de l'administration universitaire. Des femmes et des hommes militants ont pris les mesures nécessaires pour démocratiser l'enseignement supérieur.

Grâce au mouvement féministe, de nombreux États, des organismes non gouvernementaux et les Nations Unies interviennent pour améliorer les relations entre les sexes. En septembre prochain, les Nations Unies tiendront à Beijing leur quatrième congrès mondial visant à promouvoir les droits des femmes en tant que droits de la personne. Au Canada, le gouvernement est tenu de promouvoir l'égalité en vertu de conventions internationales comme la Convention internationale sur l'élimination de toutes les formes de discrimination à l'égard des femmes.

Toutefois, aucun de ces documents ni la *Charte canadienne des droits et des libertés* ne garantiront l'avancement de la condition des femmes si nous n'intervenons pas davantage tant à l'intérieur qu'à l'extérieur de l'université.

Il semble que nos propres ressources, à l'université, soient

sous-utilisées. Ainsi, les programmes d'études des femmes ont produit un champ de connaissances crédibles qui a contribué à modifier concrètement les relations entre les sexes. Ces travaux semblent toutefois se limiter au milieu universitaire.

C'est faire preuve de peu de perspicacité que d'avoir un programme d'études des femmes qui se limite à produire des connaissances pour les collègues seulement ou à des fins pédagogiques. Les professeurs féministes peuvent rejoindre la population en partageant leurs connaissances par l'entremise des médias communautaires ainsi qu'en parlant à des groupes et à des collectivités à l'extérieur du milieu universitaire. Elles peuvent ainsi apprendre de l'expérience précieuse d'autres femmes.

Alors que la réforme de l'État est de portée limitée, nos propres ressources, soit le savoir et la pratique féministes, continuent d'être des forces puissantes de changement. Dans la société, donc en dehors de l'État, il faut débattre de nombreux problèmes et les résoudre. Même la politique gouvernementale peut être influencée par les questions d'égalité entre les hommes et les femmes si la population est mieux informée sur l'ordre patriarcal désuet qui se nourrit des normes culturelles et intellectuelles établies, héritées du passé.

La théorie et la pratique féministes, issues du militantisme des femmes occidentales, ont inspiré des mouvements féministes aux quatre coins du monde. La pratique occidentale a servi de levier à de nombreuses réformes, allant du droit de vote à l'accès aux études supérieures.

De nos jours, en guise de réplique aux réactions violentes, nous devons revigorer cette tradition en combinant la théorie et la pratique, en vulgarisant le savoir féministe et en démocratisant davantage le projet féministe. ■

(Shahrazad Mojab est membre du Comité du statut de la femme de l'ACPPU)

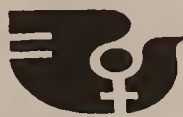
## In the Spirit of International Women's Day

BY SHAHRZAD MOJAB

**T**HE ONGOING ECONOMIC crisis is causing more hardship for women throughout the world. Governments, including ours, have responded to the crisis by axing social programs and taxing lower and middle income people.

Continuing in the footsteps of the previous government, Human Resources Minister Lloyd Axworthy's proposed social policy reforms undermine women's efforts, in and outside the academy, to achieve sustainable social and economic security and equality. Every year, federal and provincial budgets have made it more difficult for women and other marginalized groups to work toward an inclusive university and to make higher education more relevant and accessible.

While we should continue to demand adequate and stable funding for improving the status of women in the academy, we should remember, in the spirit of International Women's Day, that much remains to be done outside the domain of the state. Legislation



March 8, 1995

and other forms of state intervention are needed but equally important is our own commitment to forge solidarity with those interested in democratizing our post-secondary institutions.

Such unity of action has not been in the making. A hierarchical structure divides the faculty, students and staff. It is difficult to envisage an inclusive educational system in the absence of a participatory effort involving especially the students.

Many achievements such as women's suffrage rights were made possible through decades of intellectual effort, political action and organization. The admission of women to higher education and the establishment of women's studies programs were not first initiated by the state or the university adminis-

tration. These steps toward a democratic higher education were taken by activist women and men.

Thanks to the women's movement, many states, non-government bodies and the United Nations are intervening to improve gender relations. Next September, the UN holds its fourth world conference in Beijing in order to promote women's rights as human rights. Here in Canada, the government is obligated to promote equality by international agreements such as the Convention on the Elimination of All Forms of Discrimination Against Women.

However, neither these documents nor our Charter of Rights and Freedoms will guarantee further advancement for women if we fail to engage in a more participatory intervention in and outside the university.

It seems that our own resources in the university are underutilized. Women's studies programs, for example, have produced a credible body of knowledge which has contributed to visible changes in gender relations. How-

ever, their work seems to be increasingly confined to the academy.

Producing knowledge for peers or even for teaching purposes is a limited vision for a women's studies program. Feminist faculty can reach out to the public by sharing their knowledge through the popular media and by talking to groups and communities outside academia. In the process they can learn from the valuable experiences of other women.

While state reform is limited in scope, our own resources — feminist knowledge and practice — continue to act as powerful forces for change. Many issues have to be debated and resolved, outside the confines of the state, in civil society. Even state policy can become

more gender sensitive when the public is better informed about the obsolete patriarchal order which feeds on the established cultural and intellectual norms of the past.

Feminist theory and practice, originating in women's activism in Western societies, have inspired women's movements throughout the world. Many reforms, ranging from suffrage rights to access to higher education, were encouraged by the Western practice.

Today, in response to "backlashes," we must revitalize this tradition by combining theory and practice, popularizing feminist knowledge and further democratizing the feminist project. ■

(Shahrazad Mojab is a member of CAUT's Status of Women Committee.)





# Tenure & Research

BY ROBERT MOODY

**T**HE GOVERNMENT OF Alberta has asked the post-secondary institutions within this province "to re-examine and, if necessary, renegotiate" those parts of their collective agreements dealing with tenure. Many will see this reassessment of tenure as long overdue: why should there be a privileged class of people whose jobs are secure in times when others are struggling with lay-offs and insecurity? This is a good question and this is an appropriate moment to reaffirm the principles that lie behind academic tenure.

An important part of the need for tenure is the protection of the right to legitimate academic enquiry when it starts to tread on politically sensitive ground. What I want to point out here is another role of tenure that is far less understood but of equal and fundamental importance. It has to do with research and how it is done. The constraints of space and expertise have led me to frame this in terms of scientific research, but the case can be made equally for the arts and humanities too.

Most research done in the university is curiosity-based and is done by individuals who decide for themselves what they wish to think about and what potential value it may have for their disciplines. The main measure of their competence and success in research is international evaluation by their peers. The value of non-targeted research is often very poorly understood because once we have fully digested new ideas and learned how to exploit them for our economic and social well-being it is hard to realize that there ever was a time when we were without them.

A simple example will serve to make the point. Imagine asking a group of engineers of 125 years ago to gather create a device which would reproduce music in high fidelity, the music to be stored in digital form on small disks that were robust and cheap to make, not affected by dust and small scratches, and were never to be physically touched by the device that read them. Idle dreams! This would have been completely beyond the science and technology of the times (the phonograph was just a glint in Edison's eyes, the electric motor barely invented).

Yet many scientists of the time believed — like many of us would like to assume today — that already all of the fundamental ideas of physics had been understood and that it was simply a question of fine tuning the system to have a complete picture of the physical workings of the world.

In fact the science behind a CD player is absolutely amazing,

**L**E GOUVERNEMENT DE L'ALBERTA A DEMANDE AUX établissements d'enseignement postsecondaire de la province de réévaluer et, au besoin, de renégocier les articles des conventions collectives portant sur la permanence. D'aucuns diront que la réévaluation de la permanence se fait attendre depuis longtemps: Pourquoi une classe privilégiée de personnes devrait-elle jouir de la sécurité d'emploi alors que tant d'autres font face à des licenciements et à l'insécurité? Voilà une bonne question et le moment est bien choisi pour réitérer les principes qui sous-tendent la liberté universitaire.

La permanence est importante notamment pour protéger le droit à une recherche légitime à caractère spéculatif lorsqu'elle commence à marcher sur un terrain politiquement sensible. La permanence joue un autre rôle mal compris mais tout aussi important. Ce rôle, en effet, touche à la recherche et à la manière dont elle s'effectue.

encompassing lasers, microchip computers, error correcting codes, Fourier analysis and digital wave sampling, the physiology of the ear, the technology of plastics, semiconductors, and so on.

Now it might surprise many to know that virtually none of these wonders of science was developed as a result of targeted research and that a substantial amount of it came out of the universities. The people who laid down the mathematics and physics of electromagnetism, Fourier analysis, coding theory, semiconductors, and lasers were not oriented by the economic possibilities or specific applications, but by the desire to understand the world in which they found themselves — a desire that taken in the widest sense is one of the most basic to human beings.

No amount of targeted research could have achieved these things, for we had neither the science nor the vision to imagine them. To quote Robert Oppenheimer: "It is a profound and necessary truth that the deep things in science are not found because they are useful; they are found because it was possible to find them."

The really important research, ideas that really change and add a new perspective to our understanding and our potential to create new tools, come from a few people of exceptional creativity or by serendipitous good fortune to people whose minds and training are sufficient to capitalize on it.

Often what these people have to say is strikingly non-obvious and often it taxes our imaginations and knowledge to the limits. Good ideas quickly attract the attention of top-rate scholars and scientists and from there they disseminate through graduate and undergraduate schools of our universities and into the public mind where, finally, they merge into our collective consciousness. Think of the atomic theory of matter, DNA and genetics, calculus, the upper Cretaceous extinctions, the periodic table, plate tectonics, and penicillin. This synthesis and assimilation is one of the

primary functions of the universities and it exemplifies why research and teaching go hand-in-hand.

We base our funding to universities on the proven assumption that in the long run it pays off. We expect our universities to be a home for the researchers and students, at all levels, from the handful of truly remarkable minds to the large proportion of us who work, read and create on various lesser levels.

But it is not possible to work even at a modest level in any branch of modern knowledge without a huge amount of specialized training. That is why we hire Ph.D.s and it is why a person needs seven to 10 years of post-secondary education in a research oriented institution to begin to function usefully. This is the price we pay for the thousands of years of accumulated knowledge which underlies our civilization.

Now it becomes clearer why we need some forms of job security for our academics. Lay off a researcher in, for instance, theoretical physics, then what is that person supposed to do? Retrain for another five years in some other discipline? Go on hold, programming computers in the commercial sector or working temporarily in the banking world, or, more sadly, driving a cab?

But after a year or two will he or she be any longer at the leading edge of their specialty? Of course not. After five years away they are probably unemployable at the university level. Given the degree of specialization, it is unrealistic to imagine refresher courses. Why would anyone spend 30 years getting an education for a job that still only provides modest income if this is the prospect? Indeed this raises the disturbing question of why our society invests large amounts of time and money training such people in the first place.

A less obvious reason for tenure that is not fully appreciated even within the administrative parts of the universities, relates to the complete unpredictability of the advances in knowledge. It might be thought that creative science is like many other jobs, demanding, but

basically a five-day a week process that makes slow but reasonable advances as long as you stick at it. It doesn't work that way.

Anything really worth doing in science is not totally predictable. Most of the time creative scientists cannot see if what they are trying to do will work, if and when they may make a breakthrough, and whether or not it is worth continuing on the line of attack they are using. They puzzle and sweat, ruminate, and think, most of their waking hours.

The universities are some of the few places on Earth where people can be left alone to pursue knowledge in such a way. Yet the average economic and cultural benefits of their contributions to our society, and I mean this in the context of world society and over the course of many years, is staggering.

However, suppose we insist on seeing in front of our eyes each year a measure of the progress of each faculty member, measuring the annual economic benefit of their work and disciplining people whose production rate is insufficient. What happens? It is easy to see, because it is already starting to happen. People switch to research that has more chance of being a success, where the gains are small but dependable and the risks are less. Better to have a couple of small papers each year than take the long chance of coming up with an outstanding idea that really makes a difference. This is bad for science and for the universities. Ultimately it is bad for us all.

Tenure is the mechanism by which people can have the freedom from short term pressures so that they can take the time to learn new things and think. Of course, during the teaching sessions there are many other demands on faculty that se-

verely constrain this ideal, but even at the best of times this is a chancy business.

Time and fortune do not always favour even the most brilliant mind and a few people clearly abuse the system. That is the nature of all man-made systems. Trees have to scatter many thousands of seeds to reproduce another one of themselves and it is hard to predict which ones will survive. But if we insist that every seedling grow a foot each year or be cast out then we will soon have no forests.

Is there room in all this to debate and reevaluate the details of tenure? Surely yes. Periodical review of an academic's performance is in order just as in any other occupation. Tenure should not be a lifetime guarantee of employment. We should be prepared to let people go who will not or cannot do their job.

It is also reasonable that no university can indefinitely support every field of human knowledge: some areas will have to make way so that new fields of knowledge can be adequately represented, and the size and cost of our universities in the long term have to be affordable. There is an age-old way of accommodating this: areas are down-sized by attrition: retirement, resignations, death.

What is unacceptable and would be a catastrophe would be to hire and fire according to short term goals that change at each provincial election and each up and down turn of the economy. ■

*(Robert Moody is a professor in the Department of Mathematical Sciences at the University of Alberta.)*

(The views expressed are those of the author and not necessarily those of CAUT. Les articles reflètent l'opinion de leurs auteurs et pas nécessairement celle de l'ACPPU.)

## 1993/1994 Annual Salary Report Now Available

The 1993/1994 CAUT Annual Salary Report presents data for university faculty in Canada. These figures are supplied by Statistics Canada. In the report recently sent to all faculty associations on diskette, the data are broken down by rank and eight age groups. For each university, two salary tables are included. One contains all faculty with and without administrative duties. The other includes only those faculty with administrative duties. The salary/age data apply to both sexes and non-medical/dental faculty only. Requests for information about this report should be directed to Bob Moore or Lynn Braun at the CAUT office.

## Données salariales pour 1993/1994 maintenant disponibles

Le rapport de 1993-1994 de l'ACPPU sur les salaires annuels offre des données, fournies par Statistique Canada, pour les professeurs d'université du Canada. Les données du rapport sur disquette expédié récemment à toutes les associations de professeurs sont ventilées selon le rang et huit groupes d'âge. On y trouve, pour chaque université, deux tableaux sur les salaires. L'un des tableaux porte sur tous les professeurs, qu'ils aient ou non des fonctions administratives. L'autre comprend seulement les professeurs ayant des fonctions administratives. Les données salariales selon l'âge s'appliquent aux professeurs des deux sexes, à l'exclusion des professeurs des facultés de médecine et de sciences dentaires. Prière de s'adresser à Bob Moore ou Lynn Braun, du secrétariat de l'ACPPU, pour des demandes d'information.



# CAUT's Defence of Academic Freedom Under Attack

BY JOHN J. FUREDY

CANADIAN ACADEMIC ORGANIZATIONS have an important task in explaining and defending tenure and academic freedom, and this task is especially critical in these days of scarce resources and concerns about the future restructuring of academia.

In her recent statement summarizing the nature of tenure and the significance of academic freedom, CAUT President Joyce Lorimer provided valuable clarification when she wrote that "tenure has never been a sinecure" and that the "quality of Canadian academic staff can be assured only if they have the right to pursue the frontiers of their subject area without fear or favour" (Letter on "Tenure," *The Globe and Mail*, Oct. 27).

Unfortunately, academic organizations like CAUT have apparently not noticed recent Canadian incidents and trends that have been undermining academic freedom.

CAUT has done little to actually protect the principle of academic freedom in practice. Looking at recent incidents, it has been stunningly silent in response to Canadian abuses of the principle. There are several examples of non-action by CAUT in the face of gross institutional attacks on academic freedom, but I shall cite only two, both involving faculty with tenure.

One case involved the University of New Brunswick,

which, in November, 1993, first suspended (and only afterwards, investigated) Prof. Martin Yaqzan for an opinion piece in a student newspaper (which, in the end, turned out not to be prosecutable even under the university's own speech code).

The other example occurred in July of last year when the administration of the University College of the Cariboo in Kamloops, B.C., not only suspended Prof. A. MacKinnon for "sexual harassment" (after this professor discussed, in his class, the issue of average or group differences in cognitive abilities between the sexes), but also recommended that, when he returns to class, this professor be subjected to the invasive and insulting practice of being monitored.

The undermining of the traditions of freedom of speech by the administrations of Canadian institutions of higher learning has been furthered, indirectly and sometimes directly, by the trend to appoint an increasing number and variety of equity officers on college and university campuses.

Academic organizations like CAUT have not, apparently, recognized the dangers inherent in the proposals for speech codes which assume that certain "offensive" opinions should be suppressed. These measures have been enthusiastically supported by most equity officers who, indeed, have been given the task of interpreting the various speech codes in a way analogous

to how commissars in totalitarian countries interpret what speech and thoughts are offensive to the state.

But aside from their negative impact on the freedom of enquiry in higher education, these officers and offices are costly as well. For example, the Canadian taxpayer may be interested to know that at the University of Toronto the annual budget for the eight Equity Officers Advisory Group is \$1.5

million. This figure is conservative, as it does not include the cost of analogous equity officers and offices that exist at the lower, faculty level of university administration.

It is apparent that, sooner or later, Canadian institutes of higher education will have to release some of their tenured faculty on financial grounds. Before they do this, will they also trim the "politically correct pork" of their equity bureaucracies?

The Society for Academic Freedom and Scholarship (which was the only academic organization in Canada to condemn the institutional attacks on academic freedom in the Yaqzan and MacKinnon cases) will be an interested spectator.

Will organizations like CAUT also raise their voices in favour not only of academic freedom, but also of financial responsibility? ■

(John J. Furedy is President of the Society for Academic Freedom and Scholarship.)

## CAUT Reply

# Defending Academic Freedom & Members' Rights

PROFESSOR FUREDY SEEMS not to know how CAUT defends academic freedom. The Academic Freedom and Tenure Committee of CAUT handles dozens of cases at each of its meetings. Currently there are 36 cases before the committee.

This work involves the investigation of the merits of cases that come before it and lobbying university administrations to rectify injustices. That, of course, is hard work and seldom publicized because we have found over the years that universities are more likely to rectify injustices through the confidential work of the committee than by shouting from the rooftops.

If, however, there is an impasse over a serious matter, we would then consider publicizing the case, or, in extreme cases, censuring the university.

CAUT also provides staff lawyers to argue arbitration cases of its members where local associations so request. Grievance and arbitration procedures under a collective agreement are the most effective way of ensuring that the members can have their day in court and their case heard fairly and impartially. That costs a lot of money — about \$345,000 a year for CAUT.

This work is much more likely to assist members of CAUT than the posturing of SAFS. In fact CAUT promoted the adoption of articles on academic freedom in university collective agreements which give it a firm legal basis rather than depending on the whims of boards of governors. It would be interesting to know whether or not SAFS supports or opposes collective bargaining for faculty.

CAUT normally works through its local associations. In the case of Professor Yaqzan, the UNB Faculty Association opposed his suspension and had it with-

drawn. The president of CAUT publicly attacked the suspension and supported the action by the UNB Faculty Association.

Subsequently Professor Yaqzan chose to negotiate a buy-out with the administration. The faculty association assisted him to get the best terms possible. Since one of the conditions of the settlement was its confidentiality along with all the circumstances surrounding it, no one can know what it was not the reasons for it. It was, however, agreed to by Professor Yaqzan.

What, however, is true is that SAFS had nothing to do with the withdrawal of the suspension.

In the case of the University College of the Cariboo, the bargaining agent for its staff is the College Institute Educators' Association of British Columbia, and that organization is responsible for the grievance and arbitration procedure, not CAUT nor any of its local associations.

CAUT has certainly recognized the difficulty of ill-defined speech codes. It sponsored a study of the framework document of the NDP government in Ontario which led the Council of CAUT to demand the withdrawal of that document. The study is a public document, reported in the CAUT Bulletin, and available in all faculty associations in Ontario as well as from the CAUT national office.

On the other hand, CAUT knows full well that sexual harassment remains a significant problem in universities as well as in the general workplace. University administrations must address this and related problems such as violence on campus and need to have staff to do so. In fact, in most provinces the law requires them to undertake serious investigation of such allegations.

Each university will, of course, have to decide itself how many staff are needed and should, in

these days of tight budgets, ensure that there are no overlapping jurisdictions or wasteful uses of money.

There is, however, one important change in the operations of these offices suggested by the Independent Study Group on University Governance sponsored by CAUT. That group recommended that these offices should report not just to the president but also to the senate or senior academic body, not to discuss individual cases but for the review of their operations and their annual reports. Regrettably few university senates have followed up on this suggestion.

The Study Group also recommended that senates or senior academic bodies should create an equity committee, perhaps jointly with the board, to oversee the policies and procedures in this area.

CAUT has always been an independent organization financed entirely by the members other than advertising revenue from the Bulletin. It is, therefore, not beholden to governments, university administrations, corporate sponsors, or ideological interest groups. For more than 40 years the membership has supported CAUT in its defence of the rights of its members even when this has involved the support of unpopular figures.

CAUT will continue to serve its members as effectively as possible through the Academic Freedom and Tenure Committee, through its arbitration service, and by public statements and documents in defence of academic freedom. It will also at the same time strive to ensure that women and minorities are treated equitably within the university community.

It is not always easy to balance these rights, but ill-informed rhetoric certainly will not get us there. It is a pity that SAFS cannot move beyond that. ■

## CAUT Meeting Schedule

Meeting	Date	Location
Executive Committee	March 3-4	Ottawa
Consortium	March 9	Ottawa
Academic Freedom & Tenure Committee*	March 10-11	Ottawa
Librarians Committee	March 10-11	Ottawa
Collective Bargaining & Economic Benefits Committee	March 10-11	Ottawa

\*Ten working day deadline on any new items or cases to be added to the agenda.

## Calendrier des réunions de l'ACPPU

Réunion	Date	Lieu
Comité de direction	3-4 mars	Ottawa
Consortium	9 mars	Ottawa
Comité de la liberté universitaire et de la permanence de l'emploi*	10-11 mars	Ottawa
Comité des bibliothécaires	10-11 mars	Ottawa
Comité de la négociation collective et des avantages économiques	10-11 mars	Ottawa

\*Échéance de dix jours ouvrables pour l'ajout de nouveaux points ou de nouvelles causes à l'ordre du jour.





## FINAL CALL FOR NOMINATIONS TO CAUT OFFICER POSITIONS AND AS CHAIRS AND MEMBERS OF CAUT STANDING COMMITTEES

Nominations are now being actively sought for election to the Executive Committee, namely: CAUT President, Vice-President, and two Members-at-large. Nominations are also being sought for election to positions on the four CAUT Standing Committees: Academic Freedom and Tenure — one vacancy; Collective Bargaining and Economic Benefits — two vacancies; Librarians — Person Chairing, two vacancies; and Status of Women Committee — Person Chairing, three vacancies. Individual affiliated members and associate members of CAUT are entitled to make nominations.

In order to maintain the effectiveness of CAUT as an organization it is extremely important that well qualified members of local and provincial associations are nominated. Elections will take place at the CAUT Council meeting in Ottawa in April, 1995.

### DESCRIPTION OF POSITIONS

**The President:** Responsible for guiding the affairs of the Association between meetings of Council and for ensuring that policies approved by Council are implemented. A nominee for the position of President should have had considerable experience in faculty association affairs at the local or provincial level.

**The Vice-President:** Responsible, in particular, for the publications program of CAUT and, as a senior officer, for assisting the President with his or her responsibilities.

### COMMITTEE MEMBERS

#### Academic Freedom and Tenure Committee

Nominees for positions on the Academic Freedom and Tenure Committee should have considerable experience in the area of professional rights, grievances and discrimination policy. Nominees should also have knowledge of policy matters pertaining to academic rights. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings including fact-finding missions,

drafting of documents, and other related duties. The Person Chairing normally must have served at least one year on the Committee.

#### Collective Bargaining and Economic Benefits Committee

Nominees for positions on the Collective Bargaining and Economic Benefits Committee should have demonstrated experience in the area of collective bargaining and/or analysis of economic benefits. Elected members shall normally serve for three year terms, with the possibility of one renewal, and should be able to commit time to the Committee's work between meetings (four times per year) to the work of the committee, including conference planning, drafting of documents and other related activities.

#### Librarians' Committee

Nominees for positions on the Librarians' Committee should have considerable experience and knowledge of the professional interests and academic concerns of librarians at Canadian universities. Nominees ought to be aware of policy matters pertaining to academic rights and working conditions of university librarians. Nominees should be willing and available to dedicate significant time to the Committee's work between meetings (three per year), including the biennial conference, annual insert to the *Bulletin*, drafting or editing documents, responding to enquiries and other related activities.

#### Status of Women Committee

Nominees for positions on the Status of Women Committee should have considerable experience representing the interests of and coordinating strategies promoting the status of women. Nominees should also have knowledge of policy matters pertaining to the status of women. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings (four

times per year) including the Status of Women Conference planning (held once a year), annual *Bulletin* insert, drafting of documents, and other related duties.

### TERM OF OFFICE

The term of office for the President, Vice-President and Executive Committee Members-at-large is one year. The term of office for the Person Chairing the Librarians' Committee is one year and for the Person Chairing the Status of Women Committee is two years. The term of office for members of CAUT Standing Committees is three years.

### NOMINATION PROCEDURE

#### Nominations should be sent to:

Professor Mark Sandilands  
Person Chairing, Elections and Resolutions Committee  
CAUT, 2675 Queensview Drive, Ottawa, ON K2B 8K2

#### They should include:

- A letter of nomination.
- A brief statement of why the nominator feels the nominee is qualified to serve.
- The agreement of the nominee to serve if elected.
- A completed copy of the "Standard Information Form" (available from any Faculty Association office or from CAUT) and,
- For nominees to the Academic Freedom and Tenure Committee, a full academic curriculum vitae.

## NOMINATION DEADLINES

- Academic Freedom and Tenure Committee: March 1, 1995
- Collective Bargaining and Economic Benefits Committee: March 1, 1995
- Librarians' Committee: March 1, 1995
- Status of Women Committee: March 1, 1995
- All other nominations: March 31, 1995 if possible



## DERNIER RAPPEL DE CANDIDATURES AUX POSTES DE DIRIGEANTS DE L'ACPPU, DE PRÉSIDENTS ET DE MEMBRES DES COMITÉS PERMANENTS DE L'ACPPU

Nous sollicitons activement des candidatures à des postes au Comité de direction, soit: la présidence, la vice-présidence, et deux postes de membres ordinaires de l'ACPPU. En outre, nous sollicitons des candidatures à des postes aux quatre comités permanents de l'ACPPU: un poste au Comité de la liberté universitaire et de la permanence de l'emploi, deux postes au Comité de la négociation collective et des avantages économiques, deux postes à celui des bibliothécaires dont celui de la présidence, et trois postes au Comité du statut de la femme dont celui de la présidence. Les membres affiliés individuels et les membres associés de l'ACPPU ont le droit de présenter des candidatures.

Pour que l'ACPPU demeure une organisation efficace, il est donc très important de proposer des candidats qualifiés des associations locales et provinciales. Les élections se tiendront à l'occasion de l'assemblée du Conseil qui se tiendra à Ottawa en avril 1995.

### DESCRIPTION DES POSTES

**La présidence:** La personne élue est responsable de la direction des affaires de l'association entre les assemblées du Conseil et s'assure que les directives approuvées par le Conseil sont mises en oeuvre. Les candidats à la présidence doivent posséder une expérience considérable en matière d'associations de professeurs à l'échelle locale ou provinciale.

**La vice-présidence:** La personne élue est responsable, en particulier, du programme des publications de l'ACPPU et, en tant que dirigeant supérieur, elle aide la présidente ou le président à s'acquitter de ses responsabilités.

### LES MEMBRES DES COMITÉS

#### Le Comité de la liberté universitaire et de la permanence de l'emploi

Les candidats et candidates à des postes du Comité de la liberté universitaire et de la permanence de l'emploi devraient avoir une expérience considérable dans le domaine des droits professionnels, des griefs et des politiques concernant la discrimination. Ils devraient également connaître les questions de principe relatives aux droits des universitaires. Les candidats et candidates devraient être disponibles et prêts à consacrer beaucoup de temps aux travaux du comité entre les réunions et à participer, notamment, à des missions d'enquête, à la

rédaction de documents et à d'autres tâches connexes. Pour occuper la présidence, il faut normalement avoir siégé au moins un an au comité.

#### Le Comité de la négociation collective et de la permanence de l'emploi

Les candidats et candidates à des postes du Comité de la négociation collective et des avantages économiques devraient avoir fait la preuve de leur expérience dans le domaine de la négociation collective ou de l'analyse d'avantages économiques. Les membres élus siègent normalement trois ans au comité et leur mandat peut être renouvelé une fois. Ils devraient également pouvoir consacrer du temps aux travaux du comité entre les réunions, qui ont lieu quatre fois par année, notamment en organisant des colloques, en rédigeant des documents ou en participant à des activités connexes.

#### Le Comité des bibliothécaires

Les candidats et candidates à des postes du Comité des bibliothécaires devraient avoir une expérience et une connaissance considérables des intérêts de la profession et des préoccupations pédagogiques des bibliothécaires des universités canadiennes. Les candidats et candidates doivent connaître les questions de principe touchant les droits universitaires et les conditions de travail des bibliothécaires d'université. Ils devraient être disponibles et prêts à consacrer beaucoup de temps aux travaux du comité entre les réunions, qui ont lieu trois fois par année, notamment en participant à l'organisation du colloque biennal, au supplément annuel du *Bulletin*, à la rédaction ou à la révision de documents, en répondant à des demandes de renseignements et à d'autres activités connexes.

#### Le Comité du statut de la femme

Les candidates à des postes du Comité du statut de la femme devraient avoir une expérience considérable dans la représentation des intérêts des femmes et dans la coordination de stratégies mettant en valeur la condition des femmes. Les candidates devraient également connaître les questions de principe touchant la condition des femmes. Elles devraient être disponibles et prêtes à consacrer beaucoup de temps aux travaux du comité entre les réunions, qui ont lieu quatre fois par année, et à l'organisation de la conférence

annuelle du statut de la femme, au supplément annuel du *Bulletin*, à la rédaction de documents et à d'autres tâches connexes.

### MANOAT

Le mandat de la présidence ou de la vice-présidence de même que des membres ordinaires du Comité de direction est d'un an. Le mandat de la présidence du Comité des bibliothécaires est d'un an et de deux ans au Comité du Statut de la femme. Le mandat des membres des comités permanents de l'ACPPU est de trois ans.

### MÉTHODE DE MISE EN CANDIDATURE

#### Il faut envoyer les candidatures à:

M. Mark Sandilands  
Président, Comité des élections et résolutions  
ACPPU, 2675, promenade Queensview  
Ottawa (Ontario) K2B 8K2

#### Les pièces suivantes doivent accompagner les mises en candidature:

- Une lettre de mise en candidature.
- Une brève déclaration expliquant pourquoi la personne qui présente le(la) candidat(e) estime qu'il ou elle possède les qualités voulues.
- L'accord du(la) candidat(e) de siéger s'il (ou si elle) est élu(e).
- Une copie du Formulaire d'information réglementaire à l'intention des candidats à un poste électif de l'ACPPU, disponible auprès des associations de professeurs ou de l'ACPPU et,
- Pour les candidats au Comité de la liberté universitaire et de la permanence de l'emploi, un curriculum vitae complet de leur expérience universitaire.

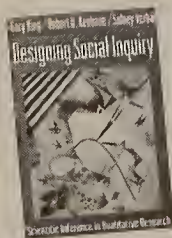
## DATE LIMITE DES MISES EN CANDIDATURE

- Le Comité de la liberté universitaire et de la permanence de l'emploi: le 1<sup>er</sup> mars 1995
- Le Comité de la négociation collective et des avantages économiques: le 1<sup>er</sup> mars 1995
- Le Comité des bibliothécaires: le 1<sup>er</sup> mars 1995
- Le Comité du statut de la femme: le 1<sup>er</sup> mars 1995
- Toutes les autres mises en candidature: le 31 mars 1995 si possible





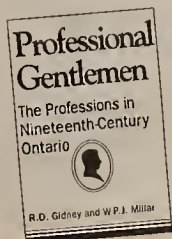
## QUICK REVIEWS



### Designing Social Inquiry: Scientific Inference in Qualitative Research

by Gary King, Robert O. Keohane, and Sidney Verba, Princeton University Press, 1994, 245 pp, cloth, \$55.00, paper, \$19.95

At a time when heated arguments between scholars over the appropriateness of qualitative and quantitative research have begun to test the very integrity of the social sciences, Gary King, Robert Keohane, and Sidney Verba have produced a timely and farsighted book that promises to sharpen and strengthen a wide range of research performed in this field. These leading scholars, each representing diverse academic traditions, have developed a unified approach to valid descriptive and causal inference in qualitative research, where numerical measurement is either impossible or undesirable. Their book demonstrates that the same logic of inference underlies both good quantitative and good qualitative research designs, and their approach applies equally to each.



### Professional Gentlemen: The Professions in Nineteenth-Century Ontario

by R.D. Gidney and W.P.J. Millar, University of Toronto Press, 1994, cloth, \$60.00, paper, \$24.95

To practise a learned profession was to apply the liberal sciences to the most central concerns of society — to make manifest the accumulated knowledge and wisdom of the past in the arts of government and the cure of bodies and souls... To have a profession, then, was to have more than an occupation. It was to lay claim to full membership in that group which was to guide the destinies of Upper Canada by providing it with its political leadership, its central social values, its ruling ideas, its erudition.



### Canadian Political Debates: Opposing Views on Issues that Divide Canadians

by Christopher Dunn, McClelland & Stewart, 1994, 388 pp, paper, \$14.95

Professor Christopher Dunn covers the perennial debates of Canadian politics in a way that will appeal both to the layperson and to the introductory student. Each topic is addressed in three ways: first, an introduction to the essential terms and history of the issue; second, an affirmation response to the question; and third, a negative response. *Canadian Political Debates* can supplement the normal "structures and institutions" approach to Canadian politics. It can also stand alone for those who want to be informed on the issues that matter most to many Canadians today. As Dunn argues in the Introduction, the most informed reader may be the one who considers both sides of the arguments with a healthy scepticism.

## NEW RELEASES

### Les Constitutions du Canada et du Québec: Du Régime français à nos jours

par Jacques-Yvan Morin et José Woehrling, Éditions Thémis  
Tome I - Études, 636 p; couverture souple, 58,00 \$  
Tome II - Recueil de documents, 336 p; couverture souple, 20,00 \$

### Public Schools & Political Ideas Canadian Educational Policy in Historical Perspective

By Ronald Maizner, University of Toronto Press; 350 pp, cloth \$50.00, paper \$19.95

# ALARM Studies Workforce in Transition

NO ONE WILL DISPUTE THE fact that the Canadian workforce is undergoing phenomenal change and that organizations, institutions and industry are going to require assistance as they reduce, restructure and/or retrain their staff. Educational institutions are equally challenged to meet the needs of a rapidly changing job market.

Financial assistance for a workforce in transition will be available from Human Resources Development Canada through sector councils established to monitor and address human resources issues. Canadian libraries of all types, archives, and institutions supporting a records management function will be able to get federal government money for eligible human resources initiatives.

The Alliance for Libraries, Archives and Records Management (ALARM) is an industrial adjustment service committee funded jointly by Human Resources Development Canada and the participating national associations and unions representing people who work in the information resources sector. The alliance is charged with developing a national human resource strategy.

Libraries, archives and records management along with museums make up what is being called the "heritage" sub-sector of the

### Looking for Information on ALARM?

If you would like a copy of the Phase I report, or any information on the activities of the Alliance for Libraries, Archives and Records Management, please contact Karen Adams, Executive Director, Canadian Library Association, Suite 602, 200 Elgin St., Ottawa, ON K2P 1L5; Internet: ai077@freenet.carleton.ca; Fax: (613) 563-9895; Tel: (613) 232-9625 ext. 306.

Canadian workforce. The heritage sub-sector will join the following other sub-sectors to form the Cultural Human Resources Council: Audio-Visual and Live Performing Arts, Literary Arts and Publishing, Visual Arts and Crafts, and, Music and Sound Recording.

The alliance has finished Phase I of its agreement with the Industrial Adjustment Service Committee. A proposal for Phase II is being prepared for submission to the committee. Phase II activities will result in a national human resources strategy based on some of the specific activities described in the Phase I report.

Concurrent with this development will be a number of human

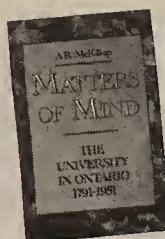
resources pilot projects designed to interest the community represented by the alliance in the results of human resources planning and to provide input to the national strategy. A representative of the alliance will sit on the Cultural Human Resources Council to ensure the community is made aware of funding available to libraries, archives, and records management and any other developments of mutual interest.

The development of a national human resource strategy will take place over the next 12 to 14 months. The alliance looks forward to ultimately providing its constituent association and institutions with a framework and a mechanism for financial support for the development of its most important resource, its people. ■

## HELPING THE WORLD WRITE NOW



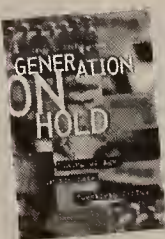
For information, call us toll-free at 1-800-661-2633.



### Matters of Mind: The University in Ontario, 1791-1951

by A.B. McKillop, University of Toronto Press, 1994; 716 pp, cloth, \$75.00, paper, \$35.00

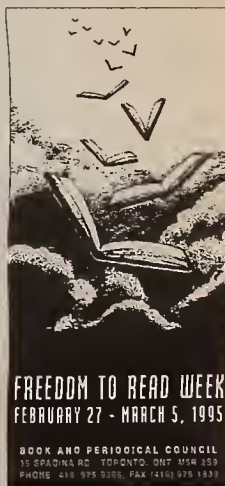
The only comprehensive history of the formative years of higher education in Ontario, this volume examines the shifting nature of moral, intellectual, and social authority as reflected in the development of Ontario's colleges and universities. With special emphasis on social experience and intellectual life, McKillop gives sustained attention to what was included — and what was not — in the teaching of subjects such as theology, classics, history, English, political science, law, medicine, engineering, business, psychology, and sociology. His insights reveal the imperatives that shaped these disciplines, and others, in distinctively Canadian ways.



### Generation on Hold: Coming of Age in the Late Twentieth Century

by James E. Coté and Anton L. Allahar, Stoddart Press, 1994; 220 pp, paper, \$18.95

Something has happened to the way young people come of age as we move into what has been called "an advanced industrial society." Youth are conditioned to stay younger longer and in the process have become socially and economically marginalized. One result is that many young people live at home longer and are often dependent on their parents until their thirties. This prolongation of adolescence and youth has been developing since the late fifties as new technologies continually reduce the work force and alter the social fabric. With fewer jobs, young people are now being targeted as consumers rather than producers. In this new work James E. Coté and Anton L. Allahar probe the issue of youth in today's society and reveal the heavy price we may pay for a generation on hold.



FREEDOM TO READ WEEK  
FEBRUARY 27 - MARCH 5, 1995

BOOK AND PERIODICAL COUNCIL  
15 SPADINA AVE. TORONTO, ONT. M5S 2S9  
PHONE: (416) 975-5276, FAX: (416) 975-1631

### Guidelines for Complainants

The CAUT Academic Freedom and Tenure Committee has prepared a short document, "Guidelines for Complainants," on how best to prepare a complaint for consideration by the Committee. Potential complainants, including faculty associations, are urged to write to Sue Troughton at CAUT for this document prior to submitting material to the Committee.



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ACCOMMODATION

### ACADEMIC EXCHANGE

**UNIVERSITY OF BRITISH COLUMBIA - Executive Director - The UBC - Ritsumelan Academic Exchange Program (AEP)** brings 100 students from Ritsumelan University of Kyoto, Japan, to the University of British Columbia for eight months (September-April) each year. The program is centered in UBC's Ritsumelan House, a 200-bed student residence. Ritsumelan students attend courses within the Language Education Faculty as well as courses within other faculties for which they are qualified, and participate with UBC students in two interdisciplinary courses in the Faculty of Arts based on North America, Japan, and the Pacific. The intention of the program is to further the internationalization of both universities, and to develop intercultural understanding through involvement in a jointly developed residential program of academic, socio-cultural, and linguistic study. To fill the newly-created position of Executive Director for this program, the two universities seek a candidate fluent in both English and Japanese, and familiar with post-secondary education in Canada and Japan. Administrative experience commensurate with the demands of the program is required. The appointee must also be qualified to teach in the program. The teaching opportunities include either of the interdisciplinary courses with the Faculty of Arts or any of the Language Education courses offered to AEP students. A doctorate is preferred, but a Master's degree and a relevant field is a necessary minimum qualification. The Executive Director will be required to travel to Japan every academic year. Travel will most likely be during the summer months. The Executive Director will report to a Steering Committee of representatives from both UBC and Ritsumelan universities. The appointment, which will commence no later than July 1995, is for a three year, renewable term, with a salary range from \$60,000-\$75,000 commensurate with experience and qualifications. Applications and dossiers should be sent to Associate Vice-President W. Legman, UBC-Ritsumelan Academic Exchange Program, 6460 Agincourt Road, Vancouver, BC V6T 1Z4. The closing date for applications is 28 February 1995. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities, and persons with disabilities. In accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents.

### ACCOUNTANCY

**UNIVERSITY OF WATERLOO - School of Accountancy.** Applications are being sought for a tenure track faculty position at the Assistant Professor rank from those with teaching and research interests in (1) auditing and taxation; (2) management accounting and information systems; and (3) the auditing assistant professor rank (non tenure track) in finance. PhD or equivalent. Salary commensurate with qualifications and experience. Appointment effective July 1, 1995. Send resumes to the Director, School of

Accountancy, University of Waterloo, Waterloo, Ontario N2L 3G1. Canadian citizens who are qualified and available to work in the above areas will be given priority. It is the intention of the University of Waterloo to fill its vacancies with recent PhD graduates appointed as Assistant Professors wherever possible. The University of Waterloo is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal people. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Others are encouraged to apply but are not eligible for appointment until a Canadian search is completed and no appointment made. Applicants should send a current curriculum vitae and the names of three referees by April 15, 1995 to Dr. David S. Moyer, Chair, Department of Anthropology, University of Victoria, Victoria, B.C. V8N 3P5 Canada.

### ACCOUNTING

**THE UNIVERSITY OF ALBERTA - Faculty of Business.** Applications are invited for a full-time tenure-track position in accounting subject to funding. PhD or equivalent required, or candidate should be at the completion stage of degree. Salary and rank depend on qualifications. Salaries are commensurate. Candidates should have a strong commitment to excellence in research and teaching. Competition closes March 1, 1995. Send resume to: Mike Gibbons, Acting Chair, Department of Accounting and MBS, Faculty of Business, University of Alberta, Edmonton, Alberta, Canada T6G 2G6. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including aboriginal people, persons with disabilities, and members of visible minorities.

### ADMINISTRATIVE STUDIES

**YORK UNIVERSITY - Faculty of Administrative Studies.** Faculty positions will be available commencing July 1, 1995 and July 1, 1996 in the following areas: Accounting (Financial or Managerial), Economics, Entrepreneurial Studies, Finance, International Business, Voluntary Sector Management Program. Rank may vary by area; salary is negotiable. Successful candidates will be expected to be active in research and to teach in the PhD master's and undergraduate programs. Contractually limited appointments are also available. Applicants, with CV and references, should be sent to: Dezo J. Horvath, Dean, Faculty of Administrative Studies, York University, North York, Ont. M3J 1P3. Deadline for applications when positions are filled. These positions are subject to budget approval. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

### ANTHROPOLOGY

**UNIVERSITY OF VICTORIA - The Department of Anthropology** wishes to appoint a tenure track New World Archaeologist specializing in the Archaeology of the Pacific Northwest. Preference will be given to candidates who can teach courses in the Archaeology of the Pacific Northwest

and Archaeological Method and Theory. Candidates must be eligible to obtain Provincial Heritage Investigation permits. The appointment will be at the Assistant Professor level. The University of Victoria is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal people. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Others are encouraged to apply but are not eligible for appointment until a Canadian search is completed and no appointment made. Applicants should send a current curriculum vitae and the names of three referees by April 15, 1995 to Dr. David S. Moyer, Chair, Department of Anthropology, University of Victoria, Victoria, B.C. V8N 3P5 Canada.

### APPLIED LANGUAGE STUDIES

**BROCK UNIVERSITY - Applied Language Studies.** Probationary Positions. Applications are invited for two tenure-track positions at or near the level of the Assistant Professor rank in the Department of Applied Language Studies. The positions are subject to budgetary approval. Candidates for position one should hold the PhD in Applied Linguistics or TESL. The Department is particularly interested in candidates with successful teaching and research in undergraduate linguistics. Teaching and research in language testing and evaluation would be a major asset. Candidates for position two should hold the PhD (or be ABD) in Communication Disorders. The successful candidate will be a practicing speech pathologist or audiologist with teaching experience in undergraduate Communication Disorders, including supervision of undergraduate clinical observation and thesis. Candidates should submit a letter of application, a curriculum vitae, and the names of three referees by 28 February to: Dr. Glenwood Ions, Acting Chair, Department of Applied Language Studies, Brock University, St. Catharines, Ontario L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Qualified women and men are equally encouraged to apply.

### AUDIOLOGY

**THE UNIVERSITY OF BRITISH COLUMBIA - School of Audiology and Speech Sciences.** Applications are invited for a tenure track position in Audiology at the rank of Assistant or Associate Professor in the School of Audiology and Speech Sciences at the University of British Columbia, available July 1, 1996. The School offers graduate level education (M.Sc. and PhD) leading to professional certification in speech-language pathology/audiology or to research careers. Duties include instruction in hearing science and audiology, research, and university school/professional service. A PhD and strong evidence of scholarly productivity are required. Preference will be given to applicants with expertise in clinical electrophysiological assessment, SLP, rank and

tenure status commensurate with qualifications. Interested persons should send a letter of application, curriculum vitae, and the names (phone numbers and addresses) of three referees by April 15, 1995 to Professor Judith Johnston, School of Audiology and Speech Sciences, UBC, 5804 Fairview Ave., Vancouver, B.C. V6T 1Z1. UBC welcomes all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities. In accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents.

### BIOLOGICAL SCIENCES

**THE UNIVERSITY OF LETHBRIDGE - Faculty of Arts and Science, Department of Biological Sciences.** Title: Assistant Professor, probationary (tenure-track) appointment in Genetics beginning 1995/97. Subject to budgetary approval. Qualifications: PhD required by the appointment date. Post-doctoral experience, teaching experience, and evidence of ability to develop an externally funded research program will be assets. Researchers in plant population genetics and plant and microbial molecular genetics are particularly encouraged to apply. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. The University is an equal opportunity employer and offers a non-discriminatory environment. Responsibilities: The appointee will be expected to participate in the undergraduate

program, including teaching courses in general and molecular genetics, and to develop a strong research program. Opportunities for collaborative research with Agriculture Canada and for graduate student supervision exist. Salary (\$39,950) Assistant Professor \$37,350.00 minimum per annum. Applications: Applicants should submit a letter of application, curriculum vitae, statement of research interests, statement of teaching philosophy, a maximum of three important and recent publications, and names of referees. Arrange for this material and for three letters of recommendation to be sent to: Dr. Gar R. Mithen, Chair, Department of Biological Sciences, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4. Effective date: 01 July 1995. Closing date: 28 February 1995.

### BIOLOGY

**TRENT UNIVERSITY** invites applications for a tenure-track position as a geneticist in the Department of Biology at the rank of Assistant Professor to start July 1, 1995. A completed PhD is required. Preference will be given to applicants with demonstrated ability in undergraduate teaching combined with an active research program. Area of specialization should be plant and/or animal population genetics, microbial or fungal genetics or molecular genetics as applied to ecology. Research interests should complement those of existing faculty. The successful applicant will have the opportunity to supervise graduate students (M.Sc. or PhD) within the interdisciplinary Watershed Ecosystems Graduate Program, and will be expected to apply for external fund-



## MOUNT ALLISON UNIVERSITY

The Faculty of Arts and Letters at Mount Allison University seeks applicants as described below who have PhD's or PhD's near completion, or MFA's in the case of Fine Arts, for positions involving undergraduate teaching and research. Appointments will be either tenure-track or for terms of one or two years and are subject to budgetary approval.

**English Department** - candidates with specialization in contemporary non-dramatic literature and in criticism and theory.

**Fine Arts Department** - candidates with specializations in various combinations of the following media: mixed or inter media, painting and drawing; photography; and printmaking.

**French and Spanish Department** - candidates with specialization in French Language and Literature.

**German Department** - candidates with specialization in German Language and Literature.

The ranks at which the appointments will be made and their 1994-95 salary ranges are Lecturer, \$28,580 - \$41,128; Assistant Professor, \$34,854 - \$48,970; and Associate Professor, \$44,264 - \$69,359. Salaries are subject to negotiations.

An application should include a curriculum vitae and the names of three referees, and should be sent to the Chair of the Search Committee in the appropriate department, Mount Allison University, Sackville, N.B. E0A 3C0.

The closing date is March 15th. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from all qualified candidates, including women, aboriginal peoples, those with disabilities, and visible minorities.



## Memorial University of Newfoundland

### Faculty of Medicine

The Division of Basic Medical Sciences currently has available a number of full-time tenure track positions:

**CARDIOVASCULAR/RENAL PHYSIOLOGY:** Two (2) positions at the level of Assistant or Associate Professor. The successful applicants will join faculty engaged in research on the cardiovascular and renal systems. Research interests within the group include: renal autonomic and vascular mechanisms of hypertension and stroke; innervation of the vasculature; vasoactive peptides; cardiac diseases; blood pressure variability; and renal failure. The appointees will be expected to establish independent, externally funded research programmes studying the cardiovascular and/or renal systems. Applicants should have a strong background in physiology and/or pharmacology of the cardiovascular or renal systems and a minimum of two years postdoctoral experience. Individuals filling the positions will be expected to participate fully in teaching integrated body systems physiology to medical and graduate students. Please quote reference CR2 in all correspondence.

**CELL AND MOLECULAR BIOLOGY:** Three (3) positions at the level of Assistant Professor. Applicants should possess a PhD or equivalent and relevant post-doctoral experience. The appointees will be expected to develop independent, externally funded research programmes and participate in undergraduate and graduate teaching. The Cell and Molecular Biology Group has existing research strengths in virology, human genetics, developmental biology and cancer research. Please quote reference CM3 in all correspondence.

**IMMUNOLOGY:** One (1) position at the level of Assistant Professor. The appointee should have a PhD with a proven research record in Immunology. He/she will be expected to attract external grant support and to collaborate with other members of the Immunology Group which currently consists of ten faculty members. The successful applicant will be expected to complement the existing immunological studies and to participate in teaching. Please quote reference IM1 in all correspondence.

**NEUROSCIENCE:** One (1) position at the level of Assistant Professor. We are seeking a neuroscientist with post-doctoral research experience to establish an independent, externally funded research programme. The appointee will be encouraged to participate in collaborative projects with Neuroscience colleagues and others in the Faculty. Contributions to undergraduate and graduate teaching are required. Please quote reference NS1 in all correspondence.

The Division of Basic Medical Sciences consists of approximately 45 scientists with strong research groups in cell and molecular biology, neuroscience, immunology, cardiovascular/renal physiology and human genetics. The Division is organized in a flexible non-departmental structure which facilitates collaboration across disciplines. The modern, well-equipped laboratories of the Faculty of Medicine are adjacent to the General Hospital and the H. Bliss Murphy Cancer Treatment Centre in the Health Sciences Centre on the campus of Memorial University of Newfoundland. Memorial University is the largest university in Atlantic Canada with approximately 900 faculty, 17,000 undergraduate and 700 graduate students.

Each applicant should submit a curriculum vitae and a brief statement of research interests and future plans by April 15, 1995 and arrange to have three (3) letters of reference forwarded to:

Dr. R.S. Newman  
Associate Dean of Basic Medical Sciences  
Faculty of Medicine  
Memorial University of Newfoundland  
St. John's, Newfoundland  
Canada A1B 3X6

Memorial University of Newfoundland is committed to employment equity and welcomes applications from all qualified candidates. In accordance with immigration requirements, this advertisement is directed, in the first instance, to Canadian citizens and permanent residents of Canada.

## Faculty of Arts and Science

Nipissing University requires qualified university instructors to teach the following courses. Applicants with a PhD will be given preference.

Spring Session 1995 - (May 1 - June 30)

CLAS 2505 Classical Art and Architecture (6 cr.)  
SWLF 3116 Social Welfare and Public Health I (3 cr.) and  
SWLF 3117 Social Welfare and Public Health II (3 cr.)

Summer Session 1995 - (July 3 - August 18)

PSYC 3105 Comparative Psychology (6 cr.)  
SWLF 3805 Abuse and Violence within the Family (6 cr.)

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

The stipend for a 6-credit course is \$5,845 plus moving and accommodation allowances. Please send a curriculum vitae and arrange to have three letters of reference sent to Prof. Robert Bergquist, Associate Dean of Arts and Science at:



## NIPISSING UNIVERSITY

100 College Drive, Box 5002, North Bay, Ontario P1B 8L7



# ANNONCES CLASSÉES

ing support for their research. Trent is a small liberal arts and sciences university located in the Kawartha Lakes region of central Ontario. The successful candidate will share in teaching courses in introductory biology, cell biology and population genetics and evolution. The position will also be expected to develop upper-year half-course in an area of specialization beginning in the second year of the appointment. The salary scale for the floor of the Assistant Professor rank is currently \$41,816 per annum. Send letter of application, brief statement of research interests and teaching experience, previous awards and the names and addresses (including fax numbers and e-mail addresses) of three referees to: Dr. J.E. Sutcliffe, Chair, Dept. of Biology, Trent University, Peterborough, Ontario, Canada K7L 7B8. E-mail: bioscience@TRENT.UTIC. Closing date for applications is March 1, 1995. Trent University is an employment equity employer, and especially invites candidates from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration regulations, the advertisement is directed to Canadian citizens and permanent residents of Canada.

**TRENT UNIVERSITY** invites applications for two 9- to 9-month limited-term positions in the Department of Biology for the 1995-96 academic year. The position will include a full upper-year course in vertebrate biology and a half upper-year course in animal behaviour. 21 Convention Bachelor's degree holders whose teaching will include upper-year half-courses in biogeography and conservation biology and part of a full course in introductory ecology. Both positions will also entail the supervision of upper-year theses and reading course students and some departmental administrative responsibilities. Preference will be given to candidates with experience with education and experience. Send letter of application, curriculum vitae and names and addresses (including fax numbers and e-mail addresses) of three referees to: Dr. J.E. Sutcliffe, Chair, Dept. of Biology, Trent University, Peterborough, Ontario K7L 7B8, by March 1, 1995. E-mail: bioscience@TRENT.UTIC. Trent University is an employment equity employer, and especially invites candidates from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration regulations, the advertisement is directed to Canadian citizens and permanent residents of Canada.

**THE ST. FRANCIS XAVIER UNIVERSITY** Department of Biology invites applications for a limited term appointment at the Assistant Professor level. Duties include instruction in a one-year course in Introductory Biology and half-year courses in Cell Biology and Developmental Biology, both at the third year level. Responsibilities include lectures, coordination with laboratory staff laboratory exercises and other course-related duties. The term of appointment is 15 August 1995 - 15 June 1996. Applicants should have a PhD and teaching experience. Ideally in mounting university level courses. Ongoing date for application is March 1, 1995. Applicants should send their curriculum vitae and arrange to have three letters of recommendation sent to: Dr. Norman Smyth, Chair, Dept. of Biology, St. Francis Xavier University, P.O. Box 5000, Antigonish, Nova Scotia B2G 2W5. E-mail: roy-mcnamara@STFX.UTIC. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND** - Biology. Dr. Wilfred Grenfell College invites applications from freshwater ecology for a three-year contractual position in the Department of Biology beginning September 1, 1995, subject to budgetary approval. The ability to teach community and/or ecosystem ecology courses would be an asset. The appointment will be made at the assistant professor rank. PhD required. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. St. Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BFA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook population 25,000 has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some 10 km from the Gros Morne National Park and ten kilometers from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees should be submitted to: Professor Adrian Fowler, Vice-Principal, St. Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P6. Fax (709) 637-6390. Memorial University is committed to employment equity in accordance with Canadian immigration requirements. This advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: March 15, 1995.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND** - Biology. Dr. Wilfred Grenfell College invites applications for a one-year contractual position in the Department of Biology to teach first year

Biology and vertebrate zoology beginning September 1, 1995, subject to budgetary approval. The appointment will be made at the lecturer or assistant professor rank. A PhD completed or near completion is preferred. Rank and salary dependent upon qualifications and experience. In accordance with the Collective Agreement, St. Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BFA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook population 25,000 has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some 10 km from the Gros Morne National Park and ten kilometers from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice-Principal, St. Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P6. Fax (709) 637-6390. Memorial University is committed to employment equity in accordance with Canadian immigration requirements. This advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline date for applications: March 15, 1995.

**UNIVERSITY OF MANITOBA** - Faculty of Management. Applications are invited for a full-time, tenure-track position in the Department of Management. The position will be in the area of (a) finance with one position available in each area. Positions are subject to budget approval. Rank is open based on qualifications. Experience and teaching appointment is also possible. PhD or MBA completed or near completion is required. Duties include research and teaching at the undergraduate and graduate levels. Salary is competitive and well dependent on qualifications, experience and research record. Appointment date is open; July 1, 1995 preferred. The University provides a smoke-free work environment. Salary for specific designated areas. Priority consideration will be given to Canadian citizens and permanent residents of Canada. Applications should be sent to: Dr. Lawrence I. Gould, Head, Department of Accounting and Finance, University of Manitoba, Winnipeg, Manitoba R3T 5V4. Application deadline is February 28, 1995.

**BUSINESS ADMINISTRATION**  
**MOUNT SAINT VINCENT UNIVERSITY** - Department of Business Administration. Applications are invited for a full-time, tenure track appointment, at the Assistant Professor level beginning July 1, 1995. Applicants should possess a PhD or a Master's in a related area with evidence of strong teaching and research potential, to teach management courses. Salary and benefits are in accordance with the Mount Saint Vincent University Collective Agreement. Appointment is subject to final budgetary approval. Applications, accompanied by a curriculum vitae and the names of three referees, should be sent by March 28, 1995 to the Faculty of Business, Mount Saint Vincent University, 146 Bedford Highway, Halifax, Nova Scotia B3M 2J6. Applicants should be sensitive to the Mount Saint Vincent as a university dedicated primarily to the education of women. Mount Saint Vincent University is committed to employment equity in accordance with Canadian immigration requirements. This advertisement is directed to Canadian citizens and permanent residents of Canada.

**SAINT FRANCIS XAVIER UNIVERSITY** - The Department of Business Administration invites applications for a tenure-track position in Accounting effective August 1, 1995. Duties include effective teaching and research as well as involvement in the university and community service. Tenure-track positions normally require a PhD or equivalent. However, applicants who are in the final stages of their doctorate will also be considered. This position is subject to budgetary confirmation. St. Francis Xavier University is committed to employment equity and encourages applications from all qualified persons. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applications will be received until March 31, 1995. Please submit letters of application together with a curriculum vitae and the names of three referees in confidence to: Professor Robert Madden, Chair, Department of Business Administration, St. Francis Xavier University, P.O. Box 5000, Antigonish, Nova Scotia B2G 2W5.

**SAINT FRANCIS XAVIER UNIVERSITY** - The Department of Business Administration invites applications for a limited term appointment at the Lecturer or Assistant Professor level in Management/Organizational Behaviour effective August 1, 1995. If you love the classroom, are regarded as excellent teachers and are motivated by the challenge of working exclusively with undergraduates, and are reasonably flexible with respect to your teaching assignments, you are an ideal candidate for an appointment in our

Department of Business Administration. You may have or be working towards a doctorate or you may have a Master's degree with relevant work experience and be keen to pursue university teaching as a career. Faculty leaves have created a need for new colleagues to teach required courses in Foundations of Management, Organizational Behaviour and Business Policy and elective courses in Human Resource Management, Women in Management, Industrial Relations and New Venture Management for the other second level Management/OB course. Teaching assignments may include offering one course outside the management/OB area. St. FX is dedicated to employment equity and its salaries are competitive. Full positions are subject to budgetary confirmation. Applications will be received until March 31, 1995 by: Robert Madden, Chair, Department of Business Administration, St. Francis Xavier University, P.O. Box 5000, Antigonish, Nova Scotia B2G 2W5. Fax: 902-867-2448.

**THE UNIVERSITY OF WESTERN ONTARIO** - Western Business School is Canada's premier business school, recognized worldwide for the quality of its management education. The School's major activities include a highly regarded MBA program, a small and select undergraduate program in major areas of management, as well as a postgraduate program for managers, including an expanding Executive MBA program. The School is internationally oriented in terms of curricula, faculty, student exchanges, and its editorial base for the Journal of International Business Studies. Excellence in teaching and course development is highly valued. Our Executives will be independent inquiry. We are located in London, Ontario, a community of 315,000 equidistant from Toronto and Detroit. Our faculty of Arts and Sciences, Lakeshore University, Mississauga, just outside Toronto, rank 1 and train links to major Canadian and U.S. cities are excellent. The School is part of a larger University community with the equivalent of 26,000 full-time students. One position: priority tenure track up to the level of Associate Professor with tenure in Strategic Management. The Department of Chemistry invites applications for a tenure track position at the Assistant Professor level starting September 1, 1995. Applicants must have a PhD and postdoctoral experience in the area of supramolecular chemistry. Applicants must have a strong commitment to, and an outstanding potential for,

## SCIENTIST

The Trauma Research Program at Sunnybrook Health Science Centre is seeking a full-time position with interests in neurobiology, tissue injury/wound repair, vascular pathobiology or inflammation as these areas relate to trauma biology. Present members of the Trauma Research Program have an interest in the lymphatic system from the physiological, pathological and immunological standpoint. The research complements a Clinical Program which represents the largest Trauma Unit in Canada.

Sunnybrook Health Science Centre is a teaching hospital associated with the Faculty of Medicine, University of Toronto. It is a centre of rapidly expanding clinical and basic research and a 20 minute drive from the main University campus. The laboratories are located in the Reichmann Research Building with several other research groups, including cancer and biomedical imaging. The total research staff, including about 100 trainees, is approximately 250.

Preference will be given to candidates who hold a PhD and are sufficiently advanced in their research career to have published widely and successfully competed for peer-reviewed research funding. However, consideration will be given for promising young investigators completing suitable post-doctoral training. There is provision for cross-appointment to one of the Graduate Departments at the University of Toronto with the potential to supervise research trainees at all levels.

Interested applicants should submit a complete curriculum vitae, as well as letters from three referees, by July 1, 1995 to:

Dr. Miles G. Johnston,  
Director, Trauma Research Program,  
S-232 Reichmann Research Building,  
Sunnybrook Health Science Centre,  
2075 Bayview Avenue,  
North York, Ontario  
M4N 3M5.

an interest in teaching and research in Strategic Management/International Business are encouraged to apply. Candidates must be adept at using the case method. The positions are suitable for recent doctoral graduates, but we also encourage candidates up to the Associate Professor level to apply in confidence. All positions are subject to budgetary approval. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal peoples and persons with disabilities. Applicants should send their Curriculum Vitae to Professor Paul Beamish, Western Business School, The University of Western Ontario, London, Canada M6A 3K7. Phone: 519-661-3237; Fax: 519-661-3593; e-mail: PBEAMISH@uwo.utoronto.on.ca.

**CHEMISTRY**  
**LAKESHORE UNIVERSITY** - The Department of Chemistry at Lakeshore University invites applications for a probationary (tenure-track) appointment in organic chemistry at the assistant professor level. Applicants should have a PhD and preferably some postdoctoral or industrial experience. The successful applicant will be expected to develop a research program and to teach at all levels, primarily at the undergraduate level. Ideally, the position will be filled by August 1, 1995 with the latest starting date of September 1, 1995. An advertisement is subject to final budgetary approval. Interested applicants should forward a curriculum vitae and the names and addresses of three referees to: Dr. J. Gellert, Dean of Arts and Sciences, Lakeshore University, 955 David Road, Thunder Bay, Ontario P7B 5E1. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakeshore University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities. The Department of Chemistry invites applications for a tenure track position at the Assistant Professor level starting September 1, 1995. Applicants must have a PhD and postdoctoral experience in the area of supramolecular chemistry. Applicants must have a strong commitment to, and an outstanding potential for,

excellence in teaching and research. The successful candidate will be expected to initiate an active research program and teach at the undergraduate level. Teaching responsibilities may include biochemistry or introductory chemistry as well as organic chemistry. The position is subject to budgetary approval. Applicants should provide a curriculum vitae, a statement of teaching interests and philosophy, detailed research plan, and arrange to have three confidential letters of recommendation sent to three referees to: Dr. John F. Beck, Chair, Department of Chemistry, St. Francis Xavier University, Box 5000, Antigonish, NS B2G 2W5. Applications will be accepted until March 15, 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**THE UNIVERSITY OF LETHBRIDGE** Faculty of Arts and Science, Department of Chemistry. Title: Assistant Professor, probationary (tenure-track) appointment in Chemistry beginning 07/01/95. Subject to budgetary approval. Qualifications: PhD in Chemistry. The University, primarily an undergraduate liberal arts institution, is committed to excellence in teaching and scholarship; relevant experience shall be considered in asset. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. The University is an equal opportunity employer and offers a non-smoking environment. Responsibilities: The successful candidate will be expected to teach introductory general chemistry

L'Université de Moncton recherche des

## Professeures et professeurs

pour enseigner dans les domaines suivants:  
(Ces postes seront comblés sous réserve d'approbation budgétaire.)

### École de nutrition et d'études familiales

**Professeure ou coordonnatrice, ou professeur ou coordonnateur des stages en alternance études-travail (poste régulier)**

- Enseignement dans les domaines de la nutrition communautaire.
- Coordination, supervision, visite de milieux de stages et des stagiaires.
- Développement de nouveaux postes de stages en nutrition.
- Gestion des dossiers étudiants du premier cycle.

**Formation:** Ph.D. en nutrition ou l'équivalent, être admissible à l'Association canadienne des diététistes. Les candidatures des personnes possédant une maîtrise en nutrition et une expérience pertinente seront aussi considérées. Avoir une expérience pertinente en nutrition appliquée.

**Professeure remplaçante ou professeur remplaçant en nutrition et diététique (poste temporaire de deux ans)**

**Fonctions:** Enseignement dans les domaines de la nutrition et de la diététique.

**Formation:** Ph.D. en nutrition ou l'équivalent, être admissible à l'Association canadienne des diététistes. Les candidatures des personnes possédant une maîtrise en nutrition et une expérience pertinente seront aussi considérées. Avoir de préférence une excellente expérience en enseignement et en diététique.

**Professeure remplaçante ou professeur remplaçant en nutrition (poste temporaire de un an)**

**Fonctions:** Enseignement dans les domaines de la nutrition fondamentale et appliquée.

**Formation:** Ph.D. en nutrition ou l'équivalent, être admissible à l'Association canadienne des diététistes. Les candidatures des personnes possédant une maîtrise en nutrition et une expérience pertinente seront aussi considérées. Avoir de préférence une expérience en enseignement dans les domaines de la nutrition fondamentale et appliquée.

**Entrée en fonction:** le 1<sup>er</sup> juillet 1995.

Les candidatures pourront être considérées des leur réception. Toute candidature doit comporter un curriculum vitae détaillé avec le nom et l'adresse de trois personnes répondantes et parvenir au plus tard le 15 mars 1995 à Lita Villalon, directrice, École de nutrition et d'études familiales, Université de Moncton, Moncton (N-B.) E1A 3E9. Téléphone: (506) 858-4003

**UNIVERSITÉ DE MONCTON**

Conformément aux exigences relatives à l'immigration au Canada, ces postes sont offerts aux citoyens et citoyennes canadiens et aux résidents et résidentes permanents seulement.

# CA Grou Insurance l'ACPPU Assurance Collective

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Please send me information outlining the CAUT Insurance Plans.			Veuillez, s'il vous plaît, me faire parvenir les renseignements complets sur les régimes d'assurance de l'ACPPU.		
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## CLASSIFIEDS

and some combination of thermodynamics, quantum mechanics and spectroscopy to students who are enrolled primarily in Chemistry or Biochemistry programs, and to develop a continuing research program in Chemistry, salary \$19,950. Assistant Professor, \$27,350.00 minimum per annum. Applicants: Applicants (including a current curriculum vitae and a brief research proposal) and three letters of reference should be sent to Dr. C.O. Sander, Chair, Department of Chemistry, The University of Lethbridge, 401 University Drive, Lethbridge, Alberta T1K 3M4. Candidates are encouraged to have their letters of reference faxed if they apply after February 20th, 1995. More information can be obtained by calling Dr. C.O. Sander (collect at 403-329-1701 or fax 403-329-2557) Effective date: 01 July 1995. Closing date: 28 February 1995.

**UNIVERSITY OF ALBERTA, Department of Chemistry** invites applications for a tenure-track position in Organic Chemistry at the Assistant Professor level to begin in the period July 1-December 1, 1995. The department seeks candidates with demonstrated ability and outstanding potential for excellence in teaching and research. A PhD in Chemistry or a closely related area is essential and postdoctoral experience is an asset. The research area can be in any aspect of Organic Chemistry which complements the expertise of the current faculty, but special emphasis is on interest and ability to teach Physical Organic

Chemistry at the graduate level. The research of 38 faculty and 130 graduate students is supported by excellent services, including mass spectrometry and high field nmr laboratories, and departmental electronic, machine, and glassblowing shops. Applicants should submit a complete curriculum vitae and research proposals by March 31, 1995, and arrange to have at least three confidential letters of recommendation sent on their behalf to R.B. Jordan, Chair, Department of Chemistry, University of Alberta, Edmonton, Alberta, Canada T6G 2G2. Current salaries for Assistant Professors are in the range \$22,250 to \$5,526. In accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

**WILFRID LAURIER UNIVERSITY, Department of Chemistry.** The Department invites application for a tenure-track appointment, at the rank of Assistant Professor, commencing on July 1, 1995. Applicants should have a PhD and some post-doctoral experience in the area of inorganic/organometallic chemistry and will be expected to develop an externally funded

research program in the context of a small university. The department strives for excellence in undergraduate education and features limited enrolments and small classes. Wilfrid Laurier University is committed to Employment Equity policies and encourages applications from qualified women and men, members of visible minorities, Aboriginal peoples, and persons with disabilities. Applications with a full curriculum vitae and the name and addresses of three referees should be forwarded to the undersigned on or before March 1, 1995. In accordance with Canadian immigration policy, the advertisement is directed to Canadian citizens and permanent residents. Dr. Russell Rodger, Chair, Department of Chemistry, Wilfrid Laurier University, Waterloo, ON N2L 3C5. **MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Chemistry.** Sir Wilfred Grenfell College invites applications for a three-year contractual appointment in the Department of Chemistry beginning September 1, 1995, subject to budgetary approval. A PhD in Chemistry is required with strong preference given to specialization in environmental/analytical chemistry and relevant university teaching experience. The appointment would normally be made at the Assistant Professor level. Salary is dependent upon qualifications and experience in accordance with the Collective Agreement. The successful applicant will be expected to teach courses in first year chemistry and develop courses in analytical

chemistry at the third and fourth year levels. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. A B.Sc. programme in Environmental Science, with Biology and Chemistry streams is planned. A new senior chemistry laboratory is expected to be completed by May 1995 that will be equipped with state-of-the-art instrumentation for the analytical courses and research in environmental analytical chemistry. Instrumentation will include GC, GC/MS, HPLC, FTIR, AA, UV-vis (diode array), spectrovisuometry, stopped-flow kinetics and electrochemical equipment. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 23,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, research proposal and the names of three referees, should be submitted or faxed to Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9. Fax (709) 837-6380. Memorial University is committed to employment equity, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1995.

University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1995.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Chemistry.** Sir Wilfred Grenfell College invites applications for a one-year sabbatical replacement position in the Department of Chemistry beginning September 1, 1995, subject to budgetary approval. The appointment will be made at the assistant professor rank. A PhD in any area of Chemistry is required. Teaching experience at the university level is desirable. The successful applicant will be expected to teach courses in introductory chemistry, Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning a university to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 23,000) has excellent recreational and cultural facilities, and overlooks the Bay of Islands affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, research proposal and the names of three referees, should be submitted or faxed to Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9. Fax (709) 837-6380. Memorial University is committed to employment equity, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1995.

**CHILD STUDIES** - The Department of Child Studies of Brock University invites applications for a probationary (tenure-track) appointment at the rank of Assistant Professor, effective July 1, 1995 and subject to budgetary approval. A completed PhD is required, together with evidence of demonstrated teaching ability and research potential. The person appointed will be expected to have a background in Developmental Psychology, to teach undergraduate courses in adolescent development, cognitive development and research methodology, develop an active and externally funded research program in an area of specialization related to adolescent development, and contribute to the collegial life of this interdisciplinary department. Applicants with expertise in the use of statistical computer packages and general computer applications will be preferred. Applicants should submit by March 1, 1995 a curriculum vitae, the names and addresses

of three referees, and selected reports and proposals of publications to Professor Zogito Marini, Chair, Department of Child Studies, Brock University, St. Catharines, Ontario L2S 3A4. In accordance with Canadian immigration requirements, this advertisement is directed first to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance among its faculty.

### COMMUNICATION STUDIES

**CONCORDIA UNIVERSITY - Department of Communication Studies.** Areas: The Department of Communication Studies invites a few limited term Appointment positions. Depending on department needs, candidates' backgrounds should cover two or more of the following areas: Communication and Media Theory; Media and Society; Media Criticism and History; Research Methods. Concordia is committed to fostering inclusivity in its curriculum; we encourage applications from scholars whose research engages with questions of gender, racial and/or ethnic diversity. Rank: Lecturer or Assistant Professor. Term of appointment: 9 months. Limited Term Appointment (August 1995 - May 31, 1996). Salary: Assistant Professor level is currently \$42,000 for 12 months. Qualifications: PhD in hand. Related teaching experience and research/publication portfolio are assets. In addition, a working knowledge of French is desirable. Principal Responsibilities: To teach students at the B.A., Diploma, and M.A. levels. Closing Date for Applications: March 15, 1995. Send letters of interest, curriculum vitae, and three letters of reference to: Paul Therberge, Chair, Department: Personnel Committee, Communication Studies, Rm 111, 7141 Sherbrooke St. W., Montreal, Quebec H4B 1R6. In accordance with Canadian immigration requirements, this advertisement is directed first to Canadian citizens and permanent residents. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. All things being equal, women candidates shall be given priority.

### COMPUTING SCIENCE

**UNIVERSITY OF ALBERTA, Department of Computing Science/Faculty of Science.** Applications are invited for a tenure-track position at the Assistant Professor level in the areas of communication networks, distributed and parallel systems, or software engineering. Responsibilities include research as well as teaching at both the graduate and undergraduate levels. The Department consists of a research site connecting a four processor SGI 4D340s, a 64 processor Mynas SP5-2 parallel computer, four Sun file servers delivering 40 Gbytes of storage, over 110 Sun, DEC, and SGI workstations in research laboratories and offices, and several

## President Council of Ontario Universities

The Council of Ontario Universities (COU) is seeking a President.

Formed in 1962 and located in Toronto, COU represents the collective interests of its 20 member institutions. Its mandate is to provide leadership on issues facing the provincially funded universities, to participate actively in the development of relevant public policy, to communicate the contribution of higher education in Ontario, and to foster cooperation and understanding among the universities, related interest groups, the provincial government, and the general public.

The President is the executive head of COU, and is responsible to Council through a nine-person Executive Committee. The President's role is to coordinate and support the work of the members of Council, as they pursue the common interests of their institutions, to communicate policies and priorities to the public and to the Ontario legislature, and to direct the overall management of the COU secretariat.

Candidates for President must possess a thorough commitment to universities and the cause of higher education, and an appreciation of the way in which universities operate in Ontario and the policy issues with which they are faced. Experience in senior levels of university operation, or the equivalent in the public or private sectors, with knowledge and experience in government relations, would be highly desirable. A strong interest in public policy, combined with superior communications skills, would be essential. Ability to function in both official languages would be an asset.

COU is committed to the principle of equity in employment and encourages nominations of and applications from all qualified persons, including women, visible minorities, aboriginal peoples, and persons with disabilities. Please direct inquiries to the address shown at left.

**The LANDMARK Consulting Group Inc.**

1455 Lakeshore Road  
Suite 206-S  
Burlington, Ontario  
L7S 2J1  
Fax: (905) 634-1882

## Président(e) Conseil des universités de l'Ontario

Le Conseil des universités de l'Ontario (CUO) cherche un président/une présidente.

Formé en 1962 et situé à Toronto, le CUO représente l'intérêt collectif de ses 20 établissements membres. Il a pour mandat d'exercer son leadership sur les questions auxquelles les universités financées par la province doivent faire face, de participer activement à l'élaboration de politiques publiques connexes, de faire connaître la contribution de l'enseignement supérieur en Ontario et de susciter la collaboration et la compréhension entre les universités, les groupes ayant un intérêt dans celles-ci, le gouvernement provincial et le grand public.

Le président/la présidente est le chef de la direction du CUO. Il/elle répond au Conseil par l'intermédiaire d'un comité de direction de neuf personnes. Son rôle est de coordonner et d'appuyer le travail des membres du Conseil dans la poursuite des intérêts communs de leurs établissements, de communiquer au public et à la législature de l'Ontario les politiques et les priorités qui ont trait à la vie des universités, et d'assumer la gestion du Secrétariat du CUO.

Les candidat(e)s à la présidence doivent faire preuve d'un engagement réel envers les universités et la cause de l'enseignement supérieur. Ils/elles doivent connaître le fonctionnement des universités en Ontario et les enjeux politiques auxquels elles doivent faire face. Une certaine expérience acquise aux postes supérieurs des activités de gestion d'une université ou dans les secteurs public ou privé ainsi que la connaissance et l'expérience des relations gouvernementales seraient souhaitables. Un intérêt marqué pour la politique gouvernementale ainsi que des aptitudes de communication hors de pair sont essentiels. La connaissance des deux langues officielles est un atout.

Le CUO soutient au principe d'équité en matière d'emploi et encourage la recommandation ou les candidatures de toutes les personnes qualifiées, y compris les femmes, les minorités visibles, les autochtones et les personnes souffrant d'un handicap. Veuillez faire parvenir vos demandes à l'adresse indiquée ci-contre.

**The LANDMARK Consulting Group Inc.**

1455 Lakeshore Road  
Suite 206-S  
Burlington, Ontario  
L7S 2J1  
Fax: (905) 634-1882

The University College of the Cariboo Invites applications for the following instructional positions:

### ECONOMICS Competition #95-007

In anticipation of budgetary approval the University College of the Cariboo invites applications for two ongoing positions in Economics.

**Position 1:** The successful candidate will teach third and fourth year Economics courses, and will engage successfully in scholarly activity.

**Qualifications:** Ph.D. in Economics, or imminent completion. Evidence of excellence in undergraduate teaching; evidence of excellence or promise of excellence in scholarly activity. While all fields will be considered, the Department is particularly interested in the areas of econometrics, economic history, international trade and finance, and microeconomics.

**Position 2:** The successful candidate will teach first and second year Economics courses.

**Qualifications:** M.A. in Economics with significant experience; Ph.D. in Economics preferred. Evidence of excellence in undergraduate teaching. Knowledge of environmental, regional, resource, and/or managerial economics are desirable, but other areas of expertise will be considered.

**Start Dates:** August 1, 1995 (both positions)

**Closing Date for Applications:** March 31, 1995

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and legal residents of Canada (please indicate status). The University College of the Cariboo is committed to the principle of employment equity. Please forward current curriculum vitae, quoting Competition #95-007 along with names, addresses and telephone numbers of three (3) referees to:



THE  
UNIVERSITY  
COLLEGE  
OF THE  
CARIBOO

Ms. Irene Bazall,  
Human Resources Officer,  
UCC, Box 3010  
Kamloops, B.C. V2C 5N3



DALHOUSIE UNIVERSITY  
Department of Oceanography

The Department of Oceanography at Dalhousie University invites applications for research assistant positions in physical oceanography to assimilate hydrographic data into a circulation model of the North Atlantic.

Candidates for these positions are for one year, starting before July 1995.

Applicants should send a letter of application, curriculum vitae and the names of 3 referees to:

J. Hurst, Department of Oceanography, Dalhousie University,  
Halifax, NS B3H 4J1; E-mail: jhurst@phys.ocean.dal.ca

Closing date for applications is February 28, 1995.

Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified women, aboriginal peoples, visible minorities and persons with disabilities.



# ANNONCES CLASSÉES

MPS CPU servers. The Department is well connected via the Campus 1001 network and the remainder of the Campus and the Internet. Instructional facilities include six laboratories of 50 workstations and two of Macintoshes. There are several well-supported research laboratories in artificial intelligence, computer graphics, computer vision and robotics, database systems, networks and distributed operating systems, distributed and parallel systems, and software engineering. The current salary minimum is \$33,230 with the appointment level being commensurate with qualifications and experience. Send curriculum vitae, the names of three referees and up to three reports or copies of important publications. A PhD or equivalent is the minimum qualification. New PhDs should include a copy of their transcript. Applications will be accepted until 1 April 1995 with employment commencing on 1 July 1995. Please send applications to: Dr. M. Tamer Ozcu, Acting Chair, Department of Computing Science, University of Alberta, Edmonton, Alberta, Canada T6G 2H1; E-mail: ozcu@ualberta.ca. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal people, persons with disabilities, and members of visible minorities.

## DENTISTRY

**UNIVERSITÉ MCGILL** - La faculté de médecine dentaire de l'université McGill cherche à combler des postes de professeurs de 1<sup>er</sup> et 2<sup>nd</sup> enseignement à temps complet. Deux catégories de candidatures seront évaluées: 1) des titulaires de doctorat, spécialistes en stomatologie fondamentale et de leur applications dans le domaine des sciences de la santé; 2) des cliniciens, de préférence titulaires d'un doctorat admissible au permis d'exercice de la médecine dentaire au Québec. Les candidats retenus devront interagir avec le personnel clinique, le personnel de recherche en milieu hospitalier et l'ensemble des chercheurs de l'université pour générer des idées en matière de recherche, collaborer à la résolution de problèmes ou faciliter l'enseignement de la médecine bucco-dentaire, neurosciences et enseigner au niveau des premier, deuxième et troisième cycles. Les candidats devront obtenir des

subventions de recherche extérieures. L'université McGill soutient à la fois une culture d'emploi, de l'enseignement, et de la recherche. Les candidats doivent démontrer un engagement à la législation canadienne en matière d'immigration, cet avis s'adresse au premier tiers des citoyens canadiens ou aux résidents permanents. Les candidatures seront prises en considération jusqu'au 30 mars 1995 ou jusqu'à ce que le poste ait été comblé; elles doivent être adressées à l'adresse suivante, accompagnées d'un curriculum vitae détaillé et du nom et adresse de deux répondants: Comité de planification, Faculté de médecine dentaire, Université McGill, 3640, rue Université, suite M28, Montréal (Québec) Canada H3A 2B2.

**MCGILL UNIVERSITY - Faculty of Dentistry.** Applications are invited for full-time research teaching positions in the Faculty of Dentistry. The University has two categories of individuals who will be considered: 1) PhD trained individuals who can bring expertise in a basic science applicable to health science; 2) clinically trained individuals, ideally with a PhD, who are eligible for full-time research in Quebec. These individuals will interact with clinical dental staff, research hospital staff, and the university research community to generate research ideas, collaborate in oral health problems (e.g. material science, molecular biology, neurosciences) and teach at the undergraduate and graduate levels. Candidates are expected to obtain external research funding. The University is committed to equity in employment. Furthermore, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Canada Applications will be considered until March 30, 1995. Until the positions have been filled, and should be sent to the following address, accompanied by a detailed curriculum vitae and the names and addresses of two referees: Executive Planning Committee, Faculty of Dentistry, McGill University, 3640 University Street, Suite M28, Montreal, QC H3A 2B2.

## DRAMA

**QUEEN'S UNIVERSITY**, Department of Drama invites applications for a tenure-track appointment at the Assistant Professor level, commencing July 1, 1995. The Department's major focus is on theatre in Canada in its current and historical context, and the program examines the theatre on a laboratory model in which practice informs theory and theory practice. The person appointed will teach courses in an undergraduate program from among the following areas: performance, history and theory, and the literature of theatre. The successful candidate will have a PhD

or the equivalent, will be actively involved in research and publication, and will demonstrate a commitment to effective teaching and to contribute to the production activities of the Department. Queen's University has an Employment Equity Program, welcomes diversity in the workplace, and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and visible minorities. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. A letter of application, curriculum vitae and the names and addresses of three people who are willing to provide letters of reference should be sent to Professor Gary Wagner, Chair, Appointment Committee, Department of Drama, Queen's University, Kingston, Ontario K7L 3N6. FAX: (613) 345-6338. Telephone: (613) 345-2120. Deadline for applications is April 1, 1995.

## EARTH SCIENCES

**SIMON FRASER UNIVERSITY** is starting a new program in the Earth Sciences. The program, building on existing university strengths in Quaternary studies and geomorphology, will have a focus on the environmental earth sciences. The first two full-time appointments will commence in September 1995. The first appointment is a tenure-track faculty position at the assistant professor level. The PhD is required at the time of appointment. A candidate is being sought in the field of Sedimentary Geology with a specialization in one or more of the following areas: classic sedimentology, physical sedimentary processes, or modern depositional environments. The second appointment is a tenure-track faculty position at the assistant professor level. A candidate is being sought in the field of Stratigraphy or Structure with a specialization in one or more of the following areas: Cordilleran tectonics, regional tectonics and structural geology. The successful candidate must have a commitment to both undergraduate and graduate education as well as to developing a funded research program. In accordance with Canadian Immigration this advertisement is directed to Canadian Citizens and Permanent Residents. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants. Applicants should send a curriculum vitae letter describing current and near-term research interests, copies of appropriate reports, and the names of at least three referees by March 31, 1995 to: Dr. Michael C. Roberts, Director, Earth Sciences Program, Faculty of

Science, Simon Fraser University, Burnaby, BC V5A 1S6. Phone: (604) 291-3723. Fax: (604) 291-3424.

## ECONOMICS

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND** - Economics. Sir Wilfred Grenfell College invites applications for a one-year contractual position in Economics beginning September 1, 1995, subject to budgetary approval. The appointment will be made at the assistant professor level. A PhD or near completion preferred. The candidate should be prepared to teach introductory economics (micro and macro economics), and preferably should have an interest in contributing to an Environmental Studies programme, and other social studies programmes, that are currently being developed. Teaching experience at the university level is desirable. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 5,000) has excellent recreational and cultural facilities, overlooking the Bay of Islands, affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometers from Gros Morne National Park and ten kilometers from the Marble Mountains. The College is a small, friendly, teaching college, and the names of three referees, should be submitted to: Professor Adrian Howie, Vice-President, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9. Fax: (709) 637-6390. Memorial

University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: March 15, 1995.

## EDUCATION

**BROOK UNIVERSITY** - The Department of Graduate and Undergraduate Studies in the Faculty of Education at Brock University invites applications for two probationary tenure-stream appointments at the rank of Assistant Professor (subject to budgetary approval). The Faculty is seeking candidates with academic background and interest in two broad areas: 1) Curriculum Studies and 2) Educational Administration. Elementary school teaching experience and a background in social studies education would be an asset for the position in Curriculum Studies. At least one of these appointments, it may be either will also be expected to possess quantitative skills to deliver graduate courses in educational research and quantitative analysis. Candidates are expected to have a doctoral degree, relevant experience, and demonstrated excellence in teaching and research. The successful candidates should be prepared to participate in an active research program, be able to advise and supervise graduate students on projects and theses, and be involved in the pre-service teacher education program. Applicants should submit their curriculum vitae and the names, addresses and telephone numbers of at least three referees to: Dr. Robert A. G. Smith, Dean, Faculty of Education, Brock University, St. Catharines, Ontario L2S 3A1. The deadline for applications is March 31, 1995. The appointments will commence July 1, 1995. The Faculty of Education at Brock University has two departments: The Department of Graduate and Undergraduate

Studies has about 550 students in its M.Ed. program. Currently students specialize in one of three areas: (1) Curriculum Studies, (2) Foundations of Learning and Teaching Behaviour, and (3) Educational Administration. The Pre-Service Department has almost 600 students at two locations, Dundas and St. Catharines. The Faculty also has a division of Continuing Studies that offers in-service courses in many locations as well as a B.Ed. in Adult Education. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Brock University is committed to a positive action policy aimed at reducing gender imbalances in faculty; qualified women candidates are especially encouraged to apply. **UNIVERSITY OF MANITOBA** - The Department of Curriculum, Mathematics and Natural Sciences invites applications for a tenure track position at the Assistant Professor rank in the area of Home Economics/Canadian Ecology Education. Applicants should have a completed or nearly completed doctoral degree, at least one degree should be in Home Economics/Canadian Ecology, and successful school teaching experience. Expertise in a supporting curricular area, experience in program development and implementation, conducting research, working collaboratively in a team situation, and participating in university-school partnerships are assets. Responsibilities include: teaching undergraduate and graduate courses in Home Economics/Canadian Ecology Education; coordinating the education component of the comprehensive Human Ecology/Education program and serving as a liaison between the Faculty of Education and Human Ecology; carrying out a research program; working with student teachers and supervising and evaluating course in Home Economics/Canadian Ecology; and participating in the Faculty's service activities; serving as a liaison between the Faculty and practicing professionals.

## Faculty Position School of Nursing

Applications are invited for a tenure track position commencing in the Fall of 1995. The successful candidate will be expected to establish and maintain a specific program of nursing research, assume leadership in developing research and other scholarly activities within the School and collaborate with the design and teaching of undergraduate courses in the basic or post RN degree program.

Requirements for this position are: • an earned doctorate (priority will be given to a PhD in Nursing) • a masters degree in nursing • eligibility for registration with the College of Nurses of Ontario • demonstrated capacity for research and scholarly activity of significance to the nursing profession including publication in peer reviewed journals and/or other scholarly publications (funded research is preferred) • demonstrated skills in university teaching and a commitment to undergraduate education • a practice focus in adult, mental health or community health nursing

Ryerson School of Nursing is a leader in undergraduate nursing education and offers accredited basic and post RN programs leading to a BScN. There are approximately 1,000 full and part-time students enrolled in both programs.

Interested applicants should send a letter of application, a detailed curriculum vitae and the names and addresses of three referees by February 28, 1995 to: Professor Susanne Williams, Director, School of Nursing, Ryerson Polytechnic University, 350 Victoria Street, Toronto, Ontario, M5B 2K3

Ryerson Polytechnic University is committed to the principles of employment equity and welcomes applications from all qualified candidates. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

## RYERSON

## Faculty Position School of Urban and Regional Planning, Faculty of Community Services

The Ryerson School of Urban and Regional Planning invites applications for a tenure stream position, effective September 1, 1995.

The School offers undergraduate and post-baccalaureate studies leading to a degree of Bachelor of Applied Arts (Urban and Regional Planning). With a faculty complement of 12 and a full-time student enrolment of 260, the School plays a prominent role in the professional education of planners in Canada. Situated in the heart of downtown Toronto, the Ryerson School of Planning offers unique opportunities for faculty and student research and community service in addition to the academic program. Close faculty/student collaboration in all aspects of academic life at the School is a strong tradition.

The successful candidate will be expected to teach in a variety of planning courses and engage in scholarship, research or creative activity appropriate to their area of expertise. The School is interested in applicants with expertise in one or more of Land Use Planning, Environmental Planning, Transportation Planning, Urban Design or Planning Law.

Applicants must hold a degree in Planning and a Ph.D. in Planning or a related field. Responsible professional practice in planning is required. Membership in the Canadian Institute of Planners (or equivalent professional organization) is expected. The candidate should also show a strong capacity for undergraduate teaching, student guidance and facilitation of independent learning.

Applications, including curriculum vitae and the names of three referees, should be submitted to: Dr. Mitchell Kosny, Director, School of Urban and Regional Planning, Ryerson Polytechnic University, 350 Victoria Street, Toronto, Canada M5B 2K3. Closing date for the receipt of applications is March 24, 1995.

This advertisement is directed to Canadian citizens and landed immigrants. In keeping with Ryerson Polytechnic University's Employment Equity Program, applications are encouraged from women, visible minorities, aboriginal peoples and people with disabilities. In accordance with Section 24 of the Ontario Human Rights Code, the University will give special consideration to qualified female applicants.

## RYERSON

## 1995 SPRING/SUMMER INSTRUCTOR POSITIONS

Applications are now being accepted for 1995 Spring/Summer instructor positions in the following areas. A resume and references should be sent to the address below.

Course No.	Course Name	Dates	Honorarium
CTED 611	Adults as Learners	May 29 - June 06	\$2,750.00
DNCE 571.21	Further Advanced Modern Dance Technique	May 15 - June 30	\$2,750.00
DNCE 571.22	Modern Dance Repertory	May 15 - June 30	\$2,750.00
DNCE 571.23	Further Advanced Jazz Dance Technique	May 15 - June 30	\$2,750.00
DNCE 571.24	Jazz Dance Repertory	May 15 - June 30	\$2,750.00
DNCE 571.25	A Comparative Study - Native and Polish Culture and Dance	May 15 - June 6	\$2,750.00
ECOL 507.93	Plant Animal Interaction	July 4 - July 24	\$2,750.00
EDPA 561	Multicultural Policies in Education	July 4 - August 19	\$2,750.00
EDPA 635	Education in a World of Changing Cultures	July 4 - July 31	\$2,750.00
EDPA 687.05	Evolution of Adult and Community Education	July 4 - July 31	\$2,750.00
ENGL 453	Selected Topic in Twentieth-Century American Fiction	June 7 - June 30	\$2,750.00
HIST 219	The United States, 1865 to the Present	July 4 - August 19	\$2,750.00
HIST 477	Special Topics in History	July 4 - August 19	\$2,750.00
MUED 605	Kodaly: Folk Music Studies & Choral Materials I	July 4 - July 25	\$2,750.00
MUED 617	Kodaly: Folk Music Studies & Choral Materials III	July 4 - July 25	\$2,750.00
MUED 633	Scoring for the Symphonic Band and Wind Ensemble: 1970 to the Present	July 26 - August 19	\$2,750.00
MUED 635	Conducting the Symphonic Band and Wind Ensemble: 1970 to the Present	July 26 - August 19	\$2,750.00
POLI 313	Political Ideologies	July 4 - August 19	\$2,750.00
POLI 469	Middle East: Contemporary Political Problems	July 4 - August 19	\$2,750.00
SOCI 345	Mass Communication	July 4 - August 19	\$2,750.00
SOCI 355	Human Population: Determinants and Implications of World Population Trends	May 15 - June 30	\$2,750.00
SOCI 371	Sociology of Families	May 15 - June 30	\$2,750.00
SOCI 375	Theories & Patterns of Ethnic Relations	July 4 - August 19	\$2,750.00
SOCI 399	Sociology of Sport	July 4 - August 19	\$2,750.00
SOCI 421	Criminology	July 4 - August 19	\$2,750.00

Requirement: PhD or equivalent is preferred, 3 - 5 years' University level teaching experience in subject area. Published articles or national journals would be an asset.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

These are term positions (3-6 weeks). Deadline: March 1, 1995.

For further information on specific course detail contact:

The Special Sessions Office  
Faculty of Continuing Education  
The University of Calgary  
2500 University Drive NW  
Calgary, Alberta T2N 1N4  
Telephone: (403) 220-4991  
Fax: (403) 220-0045





# CLASSIFIEDS

school divisions and agencies such as the provincial department of education. The position is subject to final budgetary approval. The current starting salary range at the assistant professor level is \$53,328 - \$40,500. Salary is dependent upon qualifications and experience. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University provides a smoke-free environment save for specially design-

ated areas. Please send application including a current curriculum vitae and the names of three referees to: Prof. Betty Johns, Head, Department of Curriculum, Mathematics and Natural Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N2. Telephone (204)747-9613; Fax (204)775-5562. Closing date for receipt of applications is February 18, 1995. Applications received after this date may be considered if the position is not filled.

**UNIVERSITÉ LAVAL - Professeur, Professeure en Didactique de l'Éducation Morale.** L'Enseignement et recherche en didactique de

l'éducation morale. A) Enseignement aux premier, deuxième et troisième cycle dans les domaines suivants: didactique de l'éducation morale au primaire et au secondaire; supervision de stages dans ces domaines - formation en morale des enseignants au primaire et au secondaire. B) Recherche - encadrement d'étudiants et d'étudiants-chercheurs - demande de subventions - publications-communications. Qualifications: Doctorat en didactique de l'éducation morale, ou doctorat en sciences de l'éducation avec une formation dans une discipline pertinente au domaine de l'éducation morale, ou doctorat en philosophie morale ou en

l'autre discipline pertinente au domaine, ainsi qu'une formation dans l'enseignement et la recherche en éducation. Expérience d'enseignement et de recherche en éducation morale. Traitement et conditions de travail selon la convention collective. Date d'entrée en fonction: 1<sup>er</sup> juin 1995. Faire parvenir curriculum vitae et références avant le 1<sup>er</sup> avril 1995 à: M. Jean-Yves Bernard, directeur, Département de didactique, Faculté des sciences de l'éducation, Université Laval, Québec, QC G1K 7P4. En vertu de son Programme d'accès à l'égalité, l'Université Laval entend consacrer la moitié de ses postes vacants à l'engagement de femmes. En accord

avec les exigences du ministère de l'Immigration au Canada, cette offre est destinée en priorité aux citoyens et citoyens canadiens et aux résidents et résidentes permanents du Canada. **UNIVERSITY OF REGINA - The Faculty of Education** invites applications for two full-time tenure track positions in the area of policy studies, educational administration, and curriculum and instruction. The appointments will commence July 1, 1995. Rank-one position will be a senior position, rank and salary negotiable; the second position will be at the Assistant Professor level, salary \$40,019 - \$20,022. The successful applicants will be expected to be involved in both the undergraduate and graduate programs of the Faculty, including teaching, practicum supervision and committee work. The Faculty offers a Postgraduate Diploma and an M.Ed. degree in Educational Administration; it is also in the process of developing a program at the doctorate level. Responsibilities of the positions would, therefore, include graduate teaching; thesis, project and practicum supervision and advancement and an interest in program development. Qualifications would include a doctorate and appropriate career experience. Preference will be given to candidates with broad interests and experience, able to teach in multiple areas; cross-cultural experience would be an asset. A personal research program and a commitment to scholarship is essential. Applications, including curriculum vitae, three letters of reference, a copy of all university transcripts, a copy of the title page and the abstract of your doctoral dissertation should be sent by March 17, 1995 to: Dr. Michael Tymchak, Dean, Faculty of Education, University of Regina, Regina, SK S4S 0A2; Fax: (306)585-4880. In accordance with Canadian immigration law, this advertisement is directed to Canadian citizens and permanent residents. The University of Regina is committed to the principles of employment equity.

**UNIVERSITY OF ALBERTA - CORRECTION.** In relation to the advertised position of Coordinator - Collaborative BEd Program: Elementary Education, Faculty of Education, University of Alberta/Grande Prairie Regional College, which appeared December 2 and 9, 1994, the position is open to Canadian Citizens and Permanent Residents. Sorry for any inconvenience/understanding this may have caused.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Education.** Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for one-year subdoctoral replacement position in the Department of Education beginning September 1, 1995, subject to regulatory approval. The successful applicant will be responsible for teaching education 2040 (Basic Interpersonal Communications), Education 2360 (School and Society), Education 2610 (Child Development and Science), Education 1001 (The Science of Education Studies). The appointment will be made at the lecturer or assistant professor rank. A Master's degree, at least, in a related area is required. Teaching experience is preferred. Rank and salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of University of Arts and Science curriculum, and offers BEd programs in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programs in arts and science. The College is located in Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities and overlooks the Bay of Islands, affording a spectacular view of the Bonaventure mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier and names of three referees should be submitted to: Professor Adrian Fowler, Vice-Principal, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NF A2H 6P6; Fax: (709) 637-6390. Memorial University is committed to employment equity in accordance with Canadian immigration requirements. This advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1995.

## EDUCATIONAL FOUNDATIONS

**UNIVERSITY OF SASKATCHEWAN - The Department of Educational Foundations** invites applications for a tenure-track position in Educational Foundations at the level of Assistant Professor. The successful applicant will be a scholar with substantive knowledge in feminist theory, pedagogy, and research methodologies. Candidates should have a doctorate in one of the foundations disciplines with at least a secondary area of study in the sociology of education, plus a solid teaching portfolio and classroom experience. Responsibilities include: research and teaching courses in educational foundations at the undergraduate and graduate levels; specifically courses in Sociology of Education as well as Women and Education; supervising graduate student research; and supervising extended practicum. Starting salary will be commensurate with academic qualifications and experience. The

## L'Université sollicite des candidatures aux postes suivants :

### Directrice ou directeur de l'école d'éducation physique et de loisir

#### Situation :

L'École d'éducation physique et de loisir comprend les deux secteurs suivants : éducation physique et loisir. L'école participe également avec la Faculté des sciences de l'éducation à la formation d'enseignantes et d'enseignants pour le système public de la province. Elle compte 15 professeurs et professeurs et plus de 200 étudiantes et étudiants à temps complet dans des programmes de premier cycle. L'école est également responsable du programme des sports universitaires. L'école jouit d'excellentes installations physiques pour l'entraînement sportif ainsi que pour les laboratoires, telle une clinique de médecine sportive.

#### Fonctions :

Sous l'autorité immédiate du vice-recteur à l'enseignement et à la recherche, la personne titulaire de ce poste assure le fonctionnement académique et administratif de l'école. Avec les avis du Conseil de l'école qu'elle préside, elle dirige le personnel, veille à l'établissement des priorités en tenant compte des engagements budgétaires, analyse et défend les intérêts de l'école, travaille au maintien de la qualité et coordonne les activités d'enseignement et de recherche de plusieurs secteurs. Elle représente l'école au Sénat académique ainsi que dans plusieurs comités à l'intérieur et à l'extérieur de l'université.

#### Formation :

La candidate ou le candidat doit être en possession d'un doctorat. Les candidatures avec une formation universitaire équivalente dans l'une des disciplines de l'école pourront être considérées. Elle ou il devrait faire preuve d'expérience en enseignement et en recherche, et si possible dans l'administration. De plus, la candidate ou le candidat doit faire preuve de leadership et être à l'aise dans une gestion participative. La maîtrise de la langue française tant orale qu'écrite est une condition essentielle.

### Directrice ou directeur de l'école des sciences forestières

#### Situation :

L'École des sciences forestières est située au nord-ouest du Nouveau-Brunswick, à Edmundston, dans une région caractérisée par son industrie forestière. L'école est de langue française et offre un programme de baccalauréat en sciences forestières d'une durée de cinq ans. L'école est fréquentée par quelque 65 étudiantes et étudiants et comprend une équipe de 10 professeurs et professeurs, une directrice ou un directeur ainsi qu'un nombre équivalent de chercheurs et chercheurs associées et assistantes et assistants de recherche. L'école entretient des collaborations avec les agences gouvernementales, provinciales et fédérales et avec l'industrie dans une variété de projets de recherche et de développement. Récemment, l'école s'est donné comme projet le développement des études de deuxième cycle.

#### Fonctions :

Sous l'autorité immédiate du vice-recteur à l'enseignement et à la recherche, la personne titulaire de ce poste assure le fonctionnement académique et administratif de l'école. Avec les avis du Conseil de l'école qu'elle préside, elle dirige le personnel, veille à l'établissement des priorités en tenant compte des engagements budgétaires, analyse et défend les intérêts de l'école, travaille au maintien de la qualité et coordonne les activités d'enseignement et de recherche des départements. Elle représente l'école au Sénat académique ainsi que dans plusieurs comités à l'intérieur et à l'extérieur de l'université.

#### Formation :

La candidate ou le candidat doit être en possession d'un doctorat ou une formation universitaire équivalente. Il s'agit d'une personne de renommée avec expérience en enseignement et en recherche et si possible en administration. De plus, la candidate ou le candidat doit faire preuve de leadership et être à l'aise dans une gestion participative. La maîtrise de la langue française tant orale qu'écrite est une condition essentielle.

## Doyenne ou doyen

### de la Faculté des sciences sociales

#### Situation :

La Faculté des sciences sociales comprend les disciplines suivantes : administration publique, économie, psychologie, service social, sociopolitique et sociologie, regroupées en six départements. Elle compte au-delà de 40 professeurs et professeurs et plus de 600 étudiantes et étudiants à temps complet dans des programmes de premier et deuxième cycles.

#### Fonctions :

Sous l'autorité immédiate du vice-recteur à l'enseignement et à la recherche, la personne titulaire de ce poste assure la bonne marche des fonctions d'enseignement, de recherche et de service à la collectivité. Avec les avis du Conseil de la Faculté qu'elle préside, elle veille à l'établissement des priorités en tenant compte des engagements budgétaires, analyse et défend les intérêts de la Faculté tout en maintenant un climat de collégialité propice au maintien de la qualité académique. Elle représente la Faculté au Sénat académique ainsi que dans plusieurs comités à l'intérieur et à l'extérieur de l'université.

#### Formation :

La candidate ou le candidat doit être en possession d'un doctorat. Une formation universitaire équivalente dans l'une des disciplines de la Faculté pourrait être considérée. Elle ou il devra avoir fait ses preuves en enseignement et en recherche et si possible posséder une expérience en gestion universitaire. De plus, la candidate ou le candidat doit faire preuve de leadership et être à l'aise dans une gestion participative. La maîtrise de la langue française tant orale qu'écrite est une condition essentielle.

## Doyenne ou doyen

### de l'école de droit

#### Situation :

L'École de droit de l'Université de Moncton, créée en 1978, dispense un programme d'études complet de common law en français et est à l'avant-garde de la francisation de la common law au Canada. Elle accueille chaque année une cinquantaine d'étudiantes et d'étudiants en première année provenant du Canada et de la francophonie internationale. Deux centres d'études de la common law relèvent de son autorité : le Centre de traduction et de terminologie juridiques (le CTTJ) et le Centre international de common law en français (le CICLÉF).

#### Fonctions :

Sous l'autorité immédiate du vice-recteur à l'enseignement et à la recherche, la personne titulaire de ce poste assure la direction des études et des services administratifs de l'école. Présidente du Conseil de l'école, elle dirige le corps professoral, veille à l'établissement des priorités en tenant compte des impératifs budgétaires, analyse et fait connaître les besoins de l'école, travaille au maintien de la qualité et coordonne les activités d'enseignement et de recherche du corps professoral. Elle représente l'école au Sénat et aux comités de l'université.

#### Formation :

La personne qui désire présenter sa candidature doit être titulaire d'un doctorat ou d'une maîtrise en droit et posséder une expérience pertinente. Elle doit maîtriser la langue française tant orale qu'écrite. De plus, elle sera avantagée si elle manifeste les qualités et aptitudes suivantes : grande expérience en enseignement ou en recherche; solide formation en common law; qualités de chef et de compétence en gestion participative; et facilité à cultiver les relations humaines et professionnelles.

## Lectureship in Hydrogeology

### Department of Geology

### Vacancy UAC.553

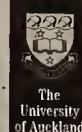
The Department of Geology wishes to appoint a Scientist with PhD qualifications who can teach and undertake research in the field of hydrogeology, with emphasis on groundwater resource assessment. The appointment provides an opportunity to develop a new set of courses nested within the broad fields of geology covered by the Department. The appointee will be teaching both an undergraduate and postgraduate level and will be expected to develop research programmes. An ability to initiate multidisciplinary studies and to liaise with other departments and schools with interests in hydrogeology, such as Engineering, the Geothermal Institute, Chemistry, Physics and Geography is essential. Industrial experience is desirable.

Commencing salary will be established within the range NZ\$39,500 - NZ\$50,000 per annum.

Further information, Conditions of Appointment and Method of Application should be obtained from the Academic Appointments Office, The University of Auckland, Private Bag 92019, Auckland, New Zealand, telephone 64-9-373 7599 ext 5097, fax 64-9-373 7023. Three copies of applications should be forwarded to reach the Registrar by 27 March 1995.

Please quote Vacancy Number UAC.553 in all correspondence.

W B NICOLL, REGISTRAR



New Zealand

The University has an equal opportunities policy and welcomes applications from all qualified persons

## UNIVERSITÉ DE MONCTON

**Date d'entrée en fonction :** Le 1<sup>er</sup> juillet 1995 pour un mandat régulier de cinq ans se terminant le 30 juin 2000.

Les candidatures seront étudiées à compter du début mai 1995. Les personnes intéressées sont priées de faire parvenir un curriculum vitae détaillé, un dossier professionnel complet et le nom de trois personnes répondantes à : **Monsieur Léandre Desjardins, vice-recteur à l'enseignement et à la recherche, Université de Moncton, Moncton (Nouveau-Brunswick) E1A 3E9.**

(Ces postes sont offerts également aux femmes et aux hommes et, conformément aux exigences relatives à l'immigration au Canada, ces postes sont offerts aux citoyens et citoyens canadiens ainsi qu'aux résidents et résidentes permanents seulement.)



# ANNONCES CLASSÉES

appointment will begin July 1, 1995, pending budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to the first instance to Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of employment equity. Applications including curriculum vitae and three letters of reference, should be sent by March 15, 1995, to: Fred Wickert, Chair, Department of Educational Foundations, College of Education, University of Saskatchewan, Saskatoon, S4N 0W0.

## ENGINEERING

**UNIVERSITY OF SASKATCHEWAN - Assistant Professor.** Tenure track position, teaching and research, beginning July 1, 1995. PhD in agricultural and biological engineering or closely related discipline and a demonstrated interest in research in food or bioprocess engineering. Postdoctoral and/or industrial experience an asset. Must have a strong commitment to excellence in teaching. Will lead leadership in integration of biological science concepts within engineering design at undergraduate level. Will be committed to graduate teaching and development of a strong interdisciplinary research program on production or processing of agricultural and other biological products for food or non-food uses. To apply, submit a letter of application indicating teaching and research interests, a resume, and the names, addresses and telephone numbers of three people who can be contacted for references. Send application materials to: M. Barbel, Professor and Head, Department of Agricultural & Bioscience Engineering, University of Saskatchewan, Saskatoon, Saskatchewan, Canada S7N 0W0. Applications invited from qualified individuals, regardless of their immigration status in Canada. The University of Saskatchewan is committed to the principles of Employment Equity and welcomes applications from all qualified candidates. Women, people of aboriginal descent, members of visible minorities, and people with disabilities are invited to identify themselves as members of these designated groups on their applications.

**UNIVERSITY OF REGINA - Faculty of Engineering, Regional Environmental Systems Engineering.** Applications are invited for a one year term position in the Regional Environmental Systems Engineering program. It is hoped that this position would become a tenure-track position in the future. The applicant should have specialization and an interest in Solid Waste Management. Duties will include some teaching but the primary duties will involve initiating an applied research program in Waste Management in co-operation with local municipal government agencies. The first year of the program will involve research in urban and rural waste characterization. Applicants should have an undergraduate degree in engineering and an interest or anticipated doctorate in environmental engineering. The position will be at the rank of an Assistant Professor. The salary will be commensurate with experience and academic qualifications. Some terms and conditions of employment may be subject to terms of a joint research agreement between the University and municipal governments, presently being finalized. Applications, including the names of three references, and a statement of teaching and research interests should be sent by February 28, 1995 to: Dr. W.D. Stewart, Dean of Engineering, University of Regina, Regina, Saskatchewan S4S 0A2. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Regina is committed to employment equity.

**UNIVERSITY OF SASKATCHEWAN - The Department of Chemical Engineering.** University of Saskatchewan invites applications for a tenure track faculty position at the Assistant Professor level. Candidates must have a PhD in chemical engineering, industrial or postdoctoral experience is desirable. The Department seeks outstanding candidates who are committed to excellence in undergraduate and graduate teaching, and who are expected to develop a strong research program. The Department is looking for applicants with research and teaching interests in reaction engineering. Specialization in biochemical or environmental chemical engineering is desirable. Applicants with strong potential in other areas of chemical engineering will also be considered. The deadline for applications is March 15, 1995. A curriculum vitae, a statement of teaching and research interests, and names of three referees should be sent to: Head, Department of Chemical Engineering, University of Saskatchewan, Saskatoon, SK, Canada S7N 0W0. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of employment equity.

**ST. FRANCIS XAVIER UNIVERSITY - The Department of Engineering is seeking applications for a full time, tenure track faculty position at the rank of Assistant Professor, beginning September 1, 1995. The Department offers the first two years of a five year program of Engineering Education in the Province of Nova Scotia. Candidates should have a PhD in Civil Engineering. The successful candidate, who should be a Professional Engineer, or be eligible for registration in the Province of Nova Scotia, will have teaching responsibilities for: Graphics, Graphics and Design, Statics, and Strength of Materials. He/she will be expected to establish an externally funded research program in the field of structural analysis and design. The names of at least three references, should be sent to: Dr. W.R. Quinn, P.Eng., Chair, Department of Engineering, St. Francis Xavier University, P.O. Box 5000, Antigonish, Nova Scotia, Canada B2G 2W5. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of St. Francis Xavier University is committed to Employment Equity and encourages applications from all qualified candidates, including women, people of aboriginal descent, members of visible minorities, and people with disabilities.**

**UNIVERSITY OF OTTAWA - Department of Chemical Engineering.** Applications are invited for a tenure track and a two-year contractual position at the rank of Assistant Professor. The candidates must hold a Bachelor's degree in chemical engineering and a PhD in chemical engineering or a related discipline. The ability to teach in English as well as in French would be a distinct advantage. The duties for the tenure-track position include the teaching of undergraduate and graduate courses, research involving the supervision of M.A.Sc. and PhD candidates, and participation in departmental and university activities. The duties for the contractual position mainly include the teaching of undergraduate and possibly graduate chemical engineering courses and participation in departmental and university activities. The research background for both positions is of lesser importance than the calibre of the candidates. The University of Ottawa is interested in attracting female and male candidates, and supports employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to the first instance to Canadian citizens and permanent residents. The department plans to fill these positions by July 1, 1995. Applications should be received by March 15, 1995. Interested applicants should send their curriculum vitae and the names of three references to: Dr. J. Dumais, Chairman, Department of Chemical Engineering, University of Ottawa, P.O. Box 450, Station A, Ottawa, Ontario K1G 6G5.

**UNIVERSITÉ D'OTTAWA - Département de génie chimique.** Nous sommes à la recherche de personnel pour combler un poste menant à la permanence et un poste contractuel de deux ans, les deux au rang de professeur adjoint. Pour poste de professeur adjoint, vous devez détenir un baccalauréat en génie chimique et un doctorat en génie chimique ou dans une discipline connexe. Capacité d'enseigner en français et en anglais.

constitue un atout certain. Dans le poste menant à la permanence, vous devrez notamment enseigner des cours de principes, de deuxième et de troisième cycle, faire de la recherche et diriger des candidats et candidates à la maîtrise en sciences appliquées et au doctorat et, aussi, participer aux activités du département et de l'université. Dans le poste contractuel, votre tâche principale consistera à enseigner des cours de premier et, peut-être, de deuxième et de troisième cycle en génie chimique et à participer aux activités du département et de l'université. Le calibre professionnel des candidats pour les deux postes varie en plus grande importance que le champ de spécialisation en recherche. L'Université d'Ottawa accorde un intérêt égal aux candidatures des femmes et des hommes et appuie l'équité en matière d'emploi. Conformément aux règles du Canada en matière d'immigration, nous encourageons les personnes à nous présenter avant la citoyenneté canadienne ou le statut de résident permanent. Le département souhaite combler ces postes le 1<sup>er</sup> juillet 1995 et accepte les candidatures jusqu'au 1<sup>er</sup> mars 1995. Si ces postes vous intéressent, bien vouloir adresser à l'adresse ci-dessous des lettres de références. M. Jeanne D. Dumais, directrice, Département de génie chimique, Université d'Ottawa, C.P. 450, succ. A, Ottawa (Ontario) K1G 6N5.

**THE UNIVERSITY OF WESTERN ONTARIO - The Department of Civil Engineering** has established an international reputation in the area of Geotechnical, Geoenvironmental, and Wind Engineering. Our success in attracting students and funding is based on dedication to teaching, research productivity, and the relevance of our research to industry. We are seeking an outstanding individual with these qualities and a research at the assistant/associate professor level (tenure track in the field of Geotechnical Engineering with a proven research record in either rock engineering or soil dynamics/soil structure interaction. An applicant in rock engineering is expected to have research interests in areas of potential growth and significant economic impact such as underground structures in rock and rock foundations for major structures. An applicant in soil dynamics is expected to have research interests in soil structure interaction and

be able to interface between the geotechnical and structural engineering disciplines. A self-starter with initiative, you will be responsible for developing a vigorous research activity which will complement and expand the existing areas of expertise in the department. You will also supervise graduate students, instruct in undergraduate or graduate courses, and participate in other educational and professional activities. Your academic background, field of PhD research and experience will be such that you will be enthusiastic about teaching senior undergraduate courses in geotechnical engineering and junior undergraduate courses in related areas such as statics and mechanics if requested to do so. You will have a proven research record, excellent communication and teaching skills, an indicated ability to work closely with industry and be eligible for registration as a Professional Engineer in Ontario. If you share our commitment of excellence in teaching and research and are eager to pursue a rewarding academic career, please forward your curriculum vitae, a statement of how you would contribute and provide leadership, and the names of three referees to: Dr. R.K. Rowe, P.Eng., Chair, Department of Civil Engineering, The University of Western Ontario, London, Ontario, Canada N6A 5B9; Tel: (519) 661-2133; Fax: (519) 661-3773. Applications will be accepted until March 31, 1995. Salary and rank will be commensurate with experience and research record. Preference may be given to an appointment at the assistant professor level. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcomes diversity in the workplace, and encourages applications from all qualified individuals including women, members of visible minorities, aboriginal persons, and persons with disabilities.

**ENGLISH**  
**BROCK UNIVERSITY.** Department of English for a 9-month seasonal appointment, subject to budgetary approval, beginning September 1, 1995. The successful candidate will have demonstrated scholarly and teaching competence in 16th and early 17th century English literature (including drama), and will be prepared to teach a first-year introductory course. Applicants should have the PhD or equivalent. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women are especially encouraged to apply. Letters of application, dossier, and three letters of reference should be sent to: Angus Somerville, Chair, Department of English Language and Literature, Brock University, St. Catharines, Ontario L2S 3A1. The closing date for completed applications is March 31, 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Regina, Department of English invites applications for a tenure-track

position. The University of Regina is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women are especially encouraged to apply. Letters of application, dossier, and three letters of reference should be sent to: Angus Somerville, Chair, Department of English Language and Literature, Brock University, St. Catharines, Ontario L2S 3A1. The closing date for completed applications is March 31, 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Regina, Department of English invites applications for a tenure-track

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## Head, Radiation Oncology

**BC Cancer Agency  
University of British Columbia (UBC)  
Vancouver Hospital & Health Sciences Centre (VHSC)  
Vancouver, B.C.**

The BC Cancer Agency, UBC and VHSC are seeking a Radiation Oncologist to lead the Agency's Division/Vancouver Cancer Centre's Department of Radiation Oncology as well as the academic division within the Department of Surgery at UBC. This will also include divisional responsibilities at VHSC.

At the BC Cancer Agency, the organization responsible for the provincial program of cancer control, this senior position has a dual mandate:

- On the provincial level as Division Chair of Radiation Oncology, and reporting to the CEO, the appointee will primarily focus on the development of innovative and integrated strategies for the Division's standards of care, as well as teaching and research activities at all the regional centres.
- At the Vancouver Centre, as Department Head of Radiation Oncology, and reporting to the Centre Director, the appointee's responsibilities will include the direction and effective operation of both the Radiation Oncology and Radiation Therapy departments, as well as the direction of and participation in research and academic pursuits. The Vancouver Centre has a full range of therapy equipment including both HDR and LDR brachytherapy. The Department is staffed by 20 Radiation Oncologists, 55 Radiation Therapists plus a full complement of support staff. A portion of the incumbent's time will be devoted to clinical practice. The Vancouver Centre Department Head also functions as the Division Head of Radiation Oncology for VHSC and reports to the Head of the Department of Surgery of that hospital for these activities. The Head of Radiation Oncology also is responsible for the academic leadership of Radiation Oncology within the Department of Surgery at UBC which includes under-graduate education within the Division.

We are seeking a highly accomplished individual with several years' experience as a Radiation Oncologist in clinical practice and research as well as an established academic background. Also, of critical importance are a visionary approach, strong leadership skills, plus the ability to build relationships, manage change processes and effectively represent and advance the interests of the Division and the organizations noted.

Applicants must be eligible for licensure by the British Columbia College of Physicians & Surgeons and an appropriate academic appointment, based on qualifications and experience, at UBC.

All qualified applicants are welcome, especially women, aboriginal people, visible minorities and persons with disabilities. In accordance with Canadian Immigration requirements, this advertisement is directed at Canadian citizens and permanent residents.

Please direct your curriculum vitae and the names of three references by March 15, 1995 to: Dr D. Klaassen, Executive Director, Vancouver Cancer Centre, BC Cancer Agency, 600 West 10th Avenue, Vancouver, B.C. V5Z 4E6; fax (604) 877-6037.

**UM**


**JUNIOR NSERC  
INDUSTRIAL RESEARCH CHAIR IN  
AEROSPACE MATERIALS**

The Department of Mechanical and Industrial Engineering at the University of Manitoba is accepting applications for a full time, tenure track faculty position in CDMPSTE MATERIALS. The University of Manitoba has established an NSERC Industrial Research Chair in Aerospace Materials. The position is for a junior chair that will complement the senior chair by working in the area of polymeric based composite materials. Generous research funding for four years has been secured for this position. The appointment will be at a rank appropriate to the qualifications of the successful candidate and will have a salary in the range of \$45,000 to \$53,000. The appointee is subject to ratification by NSERC and the industrial sponsors of the Chair. The University of Manitoba particularly encourages applications from qualified women.

The Department of Mechanical and Industrial Engineering is responsible for two accredited undergraduate engineering programs, together with very active Ph.D., M.Sc. and M.Eng. programs. The Department comprises 25 academic staff, 15 support staff, typically 8 postdoctoral fellows, 7 research associates and 5 visiting scholars, as well as approximately 120 graduate students and approximately 350 undergraduate students. The Department has established three NSERC Industrial Chair positions (Advanced Manufacturing, Human Factors, Engineering, Ergonomics, and Aerospace Materials). The academic staff is divided into 4 groups, each of which represents a unit of special interest: Industrial Engineering, Materials Science, Applied Mechanics and Design, Thermofluids.

Candidates for the position must have a genuine interest in teaching, a demonstrated research record, primarily in the area of advanced composite materials, and an interest in working with industry. Duties will include undergraduate and graduate teaching, research and thesis supervision. All applicants should hold an earned doctorate; however, consideration will be given to candidates currently pursuing a doctorate degree, or to candidates with an equivalent combination of education and industrial experience. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University offers a smoke-free environment, save for specially designated areas. Priority consideration will be given to Canadian citizens and permanent residents.

Resumes and a list of at least three referees should be addressed to: Professor D.W. Ruth, Chair of the Search Committee, Department of Mechanical and Industrial Engineering, The University of Manitoba, Winnipeg, Manitoba R3T 5V6. Telephone (204) 474-9803. Applications will be accepted until March 31, 1995, or thereafter until a suitable candidate is found.



**BC Cancer Agency**



## CLASSIFIEDS

position (subject to budgetary approval) at the assistant or associate professor level, commencing July 1, 1995. The Department requires a candidate with specialization in Rhetoric and Composition, with some administrative experience, and with demonstrated research and teaching abilities. To supervise the first-year writing program. Applicants should have a PhD, teaching experience and publications and should also have a strong secondary area of research that would enable them to teach other courses in the Department's innovative undergraduate and expanding M.A. program. The Department recently revised curriculum emphasizes the variety of approaches to literature and language currently practiced in English and language studies. Applicants should send a curriculum vitae and arrange for the forwarding of three letters of reference to: Dr. D. de Vries, Dean, Faculty of Arts, University of Regina, Regina, Saskatchewan S4S 0A2. Closing date for applications: February 28, 1995. In accordance with Canadian immigration requirements, the advertisement is directed to the first instance to Canadian citizens and permanent residents. The University of Regina is committed to employment equity.

**THE UNIVERSITY OF LETHBRIDGE - Faculty of Arts and Science - Department of English.** Title: Two Assistant Professors. (10-month term appointment in each case; one of the two positions may become tenure-track, subject to budgetary approval. Qualifications: PhD or very close to completion with some teaching experience. We seek candidates with expertise in the following two areas, respectively: Renaissance Drama, especially Shakespeare; American Literature. Some expertise in one or more of the following areas is also sought: Literary Theory, Children's Literature, Medieval Literature, Renaissance Drama, Dramatic Literature, Rhetorical Theory and Criticism. In accordance with Canadian Immigration regulations, the advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. The University is an equal opportunity employer and offers a non-smoking environment. Responsibilities: The successful candidate will teach a range of live, semester-long courses over the two semesters of the ten-month appointment. Salary: (1994-95) Assistant Professor \$37,350.00 minimum per annum. Applications: Send a letter of application, curriculum vitae, copies of any recent publications, the names of three referees (who have been requested to send letters), and evidence of ability to teach, preferably including course evaluations and statement of teaching philosophy to: Dr. R. Arnold, Chair, Department of English, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4. Effective date: 01 August 1995. Closing date: 28 February 1995.

**SIMON FRASER UNIVERSITY - Department of English - Lab Instructor I.** This position is associated with the department's Writing Centre and combines research and teaching. Duties will include teaching writing courses, consulting with Writing Centre clients, collaborating in supervising the Writing Centre, conducting research and designing university-wide professional development programmes in the teaching of writing. Qualifications: demonstrated research and teaching ability in areas related to writing in research settings; familiarity with current research and theory in the teaching of writing; experience in designing and conducting professional development programmes would be a definite asset, and PhD in relevant area is preferred. Starting date for this position is April 1, 1995. Competition closes: February 28, 1995. Terms of employment: in accordance with Canadian immigration requirements, this announcement is directed to Canadian citizens and permanent residents. Simon Fraser University is committed to the principle of equity in employment, and offers equal employment opportunities to qualified applicants. A current up-to-date CV including 3 letters of reference must be submitted to: Dr. Kathy Mezer, Chair, Department of English, Simon Fraser University, 800-156. **WILFRID LAURIER UNIVERSITY - The Department of English** invites applications for a tenure-track position, at the Assistant Professor level, in Twentieth-Century British Literature. Secondary qualifications in one or more of the following areas will be a distinct asset: gender studies, genre theory, and cultural studies. Teaching assignments will include courses in the Department's Honours and General programs, as well as courses in the Graduate program, the focus of which is Literary Studies in Gender and Genre. PhD required; publications and teaching experience preferred. Under exceptional circumstances, an appointment at the rank of Associate Professor may be made. Appointment effective 1 July 1995. Closing date of applications: 31 March 1995. Applicants should send curriculum vitae, including teaching dossier, and arrange for the forwarding of three letters of reference, to: Dr. Paul Bessen, Chair, Department of English,

Wilfrid Laurier University, Waterloo, Ontario N2L 3C5. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Wilfrid Laurier University encourages applications from qualified women, aboriginal peoples, visible minorities, and persons with disabilities.

**ST. THOMAS MORE COLLEGE - The Department of English** at St. Thomas More College invites applications for a tenure-track position at the rank of Assistant Professor to begin July 1, 1995 in one of the following areas: Medieval, Renaissance, or 17th-Century. PhD required. A willingness to teach interdisciplinary studies would be an asset. St. Thomas More College is a Catholic college federated with the University of Saskatchewan. Applicants should send a curriculum vitae, transcripts, and three letters of reference to: Dr. Patrick Kelly, Acting Head, Department of English, St. Thomas More College, 1437 College Drive, Saskatoon, Sask. S7N 0W6. Application deadline: February 28, 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND - English Language and Literature.** Sir Wilfred Grenfell College invites applications for a one-year contractual position in the Department of English Language and Literature beginning September 1, 1995 subject to budgetary approval. The appointment will be made at the lecturer or assistant professor rank. A PhD, or nearly completed PhD required. The successful candidate will teach first-year English as well as upper level courses. The Department is seeking an orientation in Cultural Studies, English Drama and with a special knowledge of Shakespeare. Rank and salary dependent upon qualifications and experience in accordance with

the Collective Agreement. Sir Wilfred Grenfell College offers BA programmes in Cognitive Studies, English and Psychology and BFA programmes in Theatre and Visual Arts, as well as the first two years of the University's arts and science curriculum. Planning is underway to add further degree programmes in arts and science. The college is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities and overlooks the Bay of Islands, affording a spectacular view of the Blomidon mountains. The city is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice-Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9. Fax: (709) 637-6330. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1995.

**UNIVERSITY OF TORONTO - Scarborough College.** Division of Humanities. Applicants are invited to two tenure-stream positions at the rank of Assistant Professor, English, Division of Humanities, Scarborough College. Qualifications: PhD in English, specialization in any of the following fields: Contemporary Literature, Eighteenth-Century Literature, World Literatures, or an orientation in Cultural Studies, will be an advantage. Candidates must demonstrate familiarity with a variety of literary approaches and be interested in participating in a Cultural Studies programme. Applications are welcomed from candidates qualified to teach, supervise theses, and carry out research. Duties consist of research and teaching. Applications must demonstrate clear strength in both. Send application and cv to: Professor Jane Abney, Chair, Division of Humanities, Scarborough College, University of Toronto, 1265 Military Trail, Scarborough, Ontario M1C 1A4. Have three letters of reference or dossier sent directly to the Division as soon as possible. Include one writing sample of no more than twenty-five pages. Appointment commences 1 July 1995. Applications arriving after 28 February 1995 may be too late. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and landed immigrants (permanent residents). In accordance with its Employment Equity Policy, the University of Toronto encourages applications from qualified men and women, members of visible minorities, aboriginal peoples, and persons with disabilities. Subject to budgetary approval.

**ENVIRONMENTAL DESIGN**

**THE UNIVERSITY OF CALGARY - The Faculty of Environmental Design** applications for a full-time tenure-track position at the rank of Assistant Professor in the Architecture Program, to begin July 1, 1995. The Faculty offers the degree Master of Environmental Design (Architecture) as a first professional degree in an interdisciplinary teaching environment which includes programs in Planning, Industrial Design and Environmental Science. The successful candidate will be expected to teach in design studio at the advanced level as well as to develop a program of teaching and research in creative activity in an area of drawing and advanced architectural graphics, architectural structures or urban design. An advanced degree in architecture or related field is required. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity. Applications, including a curriculum vitae and the names and addresses of three referees, should be sent by March 1, 1995 to: Director, Architecture Program, Faculty of Environmental Design, The University of Calgary, 2500 University Drive NW, Calgary, AB T2N 1N4.



### University of Alberta Edmonton

## Cell & Molecular Biology of Eukaryotic Systems

The Department of Biological Sciences in the Faculty of Science at the University of Alberta invites applications for a Research Scholar faculty position with research interests in cell and molecular biology of eukaryotic systems. The effective date of employment will be July 1, 1996. The candidate should have expertise in the use of molecular genetics techniques and have experience in any aspect of modern cell biology, typically in research areas such as developmental biology, cell cycle regulation, parasitology, immunology, neurobiology, etc. The candidate must have a PhD and two or more years of postdoctoral research experience.

Appointments may be made at levels of Assistant Professor (\$39,230 - \$55,526), or Associate Professor (\$48,527 - \$69,664). The position will be long-term and will be funded through an external agency, but the incumbent will enjoy the privileges of the University academic rank at which the appointment is made. The granting of these awards is by competition and is made on the basis of excellence. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Candidates should forward a curriculum vitae, list of publications, a statement of research interests and the names of three referees to:

Dr. William Paranchych  
Department of Biological Sciences  
CW405 Biological Sciences Bldg.  
University of Alberta  
Edmonton, Alberta  
Canada T6G 2E9

Closing Date:  
April 30, 1995

The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

## CZECH MANAGEMENT SCHOOL SEEKS VISITING FACULTY

The Czechoslovak Management Center, 20 kilometers from Prague, seeks Canadian faculty for short-term teaching assignments in its Executive and MBA programs.

- Executive courses are practically oriented courses for top and middle managers lasting two to five days. Czech or Slovak-speaking faculty are particularly desired, but interpretation from English to Czech is also available.
- MBA courses are generally taught in English by local and foreign faculty members over seven week periods. Full-time classes meet twice a week. Weekend Executive classes meet Fridays and Saturdays every other weekend for a total of four weekends. Most traditional MBA subjects are offered.
- Some funds are available to cover expenses of those faculty who wish to extend their stay to conduct research related to the region.

For more information, please contact:  
Dr. Josephine E. Olson, Academic Dean and Interim CEO,  
Czechoslovak Management Center, nam. 5 kvetna 2,  
250 88 Celakovice, Czech Republic. Internet: JOLSON@CMCCZ  
(better than fax). Fax: 42 202 91997; Phone: 42 202 92151-9



## MOUNT ALLISON UNIVERSITY

The Faculty of Social Sciences at Mount Allison University seeks applicants as described below who have PhD's or PhD in near completion for positions involving undergraduate teaching and research. Appointments will be either tenure-track or for terms of one or two years and are subject to budgetary approval.

**Geography Department** - geographers with teaching strengths in economic and urban Geography.

**Education Department** - candidates i) with a speciality in multi-media learning and communications technology and ii) with a speciality in music education (the ability to teach undergraduate courses in music appreciation is essential). Teaching experience at the secondary school level is an asset.

**Sociology/Anthropology Department** - sociologists with specialization in gender studies, and teaching strengths in some combination of deviance, contemporary theory, and other interactionist courses.

**Commerce Department** - candidates in the areas of accounting and/or organizational behaviour.

**Economics Department** - candidates with a teaching and research speciality in the Japanese Economy. Candidates will be expected to teach courses in international trade, banking and finance.

**Instructor-technician** - candidates with expertise in social science research methods and computer assisted data analysis, and strong technical skills in computer technology. Candidates with a Master's degree in Sociology, Economics, Geography or Business will be considered.

The ranks at which the appointments will be made and their 1994-95 salary ranges are: Lecturer, \$28,580 - \$41,128; Assistant Professor, \$34,854 - \$48,970; and Associate Professor, \$44,264 - \$69,359. Salaries are subject to negotiations.

An application should include a curriculum vitae and the names of three referees, and should be sent to the **Chair of the Search Committee** in the appropriate department, Mount Allison University, Sackville, N.B. E0A 3C0.

The closing date is **March 15th**. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications are encouraged from all qualified candidates, including women, aboriginal peoples, those with disabilities, and visible minorities.



## President and Vice Chancellor University of Northern British Columbia

The University of Northern British Columbia, Canada's newest university, invites applications and nominations for the position of President and Vice Chancellor.

Located in Prince George in stunning new facilities, the mandate of the University is to serve the whole region of Northern B.C., its outlying communities, professions, industry and commerce. UNBC will become the centre of academic, cultural and economic development for the North.

Student enrolment is currently over 1400 at the undergraduate level and over 100 at the graduate level. The University has attracted a young, dynamic faculty and provides a wide range of degree programs in Arts and Science, Management and Administration, Natural Resources and Environmental Studies, First Nations Studies, and Health and Human Sciences. UNBC is a university in every sense, with particular commitments to research, to service to students, and to full cooperation with existing regional community colleges.

The President is the chief executive officer of the University and is responsible for carrying out the policy decisions of the Board of Governors. The successful candidate will have appropriate academic credentials, extensive administrative experience, a sound understanding of distance education and regional operations, as well as on ability to communicate effectively with faculty, staff, students and the external community. The starting date for this appointment is July 1, 1995 or as soon thereafter as possible.

This advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Northern British Columbia is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women. Applications and nominations can be forwarded in confidence to the address shown at left.

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Suite 206-S  
Burlington, Ontario  
L7S 2J1  
Fax: (905) 634-1882



# ANNONCES CLASSEES

## ENVIRONMENTAL POLICY

**BROCK UNIVERSITY** - The Environmental Policy Institute invites applications for a probationary (tenure-track) appointment at the rank of Assistant Professor, effective July 1, 1995 and subject to budgetary approval. A small and strongly collegial unit, the Institute offers an interdisciplinary environmental program which maintains active intellectual connections with other academic units of the University and with outside individuals and agencies. The successful candidate will have a recently completed PhD and will have provided evidence of a demonstrated aptitude for interdisciplinary undergraduate teaching and a potential for developing a sustained program of independent research and scholarly activity. A clear environmental policy orientation must be evident, involving the analysis and formulation of applied policy options and incorporating principles of sustainable development. Preference will be given to applicants whose activities emphasize human settlement systems and community-based environmental initiatives. Applicants should submit a letter of application accompanied by a curriculum vitae, a statement of research interests, and the names of three references to: Dr. David I. Brown, Director, Environmental Policy Institute, Brock University, St. Catharines, Ontario L2S 3A1 by April 1, 1995. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance among its faculty; qualified women candidates are especially encouraged to apply.

## ENVIRONMENTAL SCIENCE

**UNIVERSITY OF MANITOBA** - The Faculty of Science at the University of Manitoba invites applications for a tenure-track position at the rank of Assistant Professor, beginning July 1, 1995, subject to final budgetary approval. Applicants must possess a PhD, doctoral and teaching experience is preferred. Applications are sought from candidates with a strong background in environmental science, research interests and experience in biologically oriented environmental science (e.g. physiological ecology, conservation biology), and both interest and experience in field research and teaching. 50% of the successful candidate's position will be in the Department of Botany where he/she will be expected to participate in existing core courses; the other 50% of the successful candidate's position will be in the office of the Dean of Science for the purpose of development of core courses in the Faculty of Environmental Science Program. The successful candidate will be eligible to be Director of the University Field Station (Delta Marsh). The Director of the Field Station is responsible for the promotion of the research, teaching and outreach activities of the Station and directs the general operation of the Station. The University Field Station (Delta Marsh) is a year round facility of the Faculty of Science. It is currently a wetland situated on the south shore of Lake Manitoba some 120 km from the University campus. The Environmental Science Program is a relatively new but rapidly expanding multi-disciplinary major program with an associated co-operative education option. The successful candidate will also be expected to conduct research and participate in graduate programs. The starting salary will normally be between \$36,321 to \$48,000. The University of Manitoba encourages applications from qualified women and men, aboriginal people and persons with disabilities. The University offers a smoke free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Please send curriculum vitae, outline of research interests and the names of three references to: Dr. James C. Jamieson, Dean, Faculty of Science, University of Manitoba, Winnipeg, Manitoba R6T 2N6. Fax: (204) 777-1555. Applications should be received by March 1, 1995.

## Associate Vice President, Academic

Applications and nominations are invited for the newly-created position of Associate Vice President, Academic Reporting to the Vice President, Academic, the successful candidate will be appointed for a five year term commencing July 1, 1995. This is a tenure-track position.

Ryerson, Canada's only polytechnic university, has a recognized tradition of commitment to a distinctive undergraduate education that integrates theory with practice and prepares graduates for careers in professional fields. Ryerson's new university mandate enhances this tradition through the expansion of research in scholarly and creative directions and the development of graduate programs.

The Associate Vice President, Academic will provide leadership and vision to direct and administer research and related outreach programs. The successful candidate will:

- demonstrate entrepreneurship, flexibility, and innovation in developing Ryerson's rapidly evolving research environment;
- stimulate increased interaction between internal and external research-oriented networks;
- forge strategic alliances within the Canadian research community;
- provide guidance and support to academic units and research centres as they increase research and creative activity.

The ideal applicant should have a distinguished research record and experience in university or comparable administration. Excellent communications skills and demonstrated ability to work effectively within an academic environment, and with government, business, and industry are essential.

Applications and nominations, with a curriculum vitae and the names of 3 references, should be received not later than Monday, February 27, 1995, by Dr. Dennis R. Mock, Vice President, Academic, Ryerson Polytechnic University, 350 Victoria Street, Toronto, Ontario M5B 2K3. Applications may also be faxed in confidence to (416) 979-5292.

This advertisement is directed to Canadian citizens and landed immigrants. In keeping with Ryerson Polytechnic University's Employment Equity Program, applications are encouraged from women, visible minorities, aboriginal peoples and people with disabilities.

**RYERSON**

## EXERCISE & HEALTH SCIENCE

**YORK UNIVERSITY** - Faculty of Arts, Department of Physical Education. A tenure-track appointment at the assistant professor level in Health Psychology, to commence July 1, 1995. Of particular interest are individuals who focus on the role that physical activity plays in such areas as health promotion, disease prevention, rehabilitation or aging. Candidates are required to have a PhD. Duties will include undergraduate teaching, and teaching and supervision in the graduate program in Exercise and Health Science. High priority will be given to a promising publication record in refereed journals and the ability to develop a productive research program supported by external funding. The possibility exists of a sabbatical appointment to the graduate program in Psychology. Applications, with curriculum vitae, a covering letter stating future research goals, relevant awards, and the names and addresses of three references, should be sent to: Dr. Stuart Robbins, Chair, Department of Physical Education, York University, North York, Ont. M3J 1P3. Application deadline is February 28, 1995. This position is subject to budgetary approval. York University has a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

## FILM & VIDEO

**UNIVERSITY OF REGINA** - Department of Film and Video. Applicants are invited for a tenure-track appointment at the rank of Assistant Professor in the rank of Assistant Professor, equivalent in Film Studies. Teaching experience and scholarly publications are required. Practical experience in film and video making would be an asset. The Department offers both the BA and MA Honours in Film Studies and is currently the only university program east of Vancouver and West of Toronto to do so. The Department is working with other University units to develop interdisciplinary responses to a culture and technology. As a program situated within the Faculty of Fine Arts, the Department of Film and Video approaches its subject matter as a means of artistic and cultural expression. By focusing on the creative process, technology, and the theoretical and critical analysis of Film and Video texts, the Department offers an environment which integrates the Studies and Production disciplines. Please submit applications with curriculum vitae, a sample of published work and the names of three references who have been asked to send letters by February 28, 1995 to: Dr. Mary A. Blackstone, Dean, Faculty of Fine Arts, University of Regina, Regina, Saskatchewan S4S 0A2. The University of Regina is committed to employment equity. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

## FRENCH

**UNIVERSITÉ WILFRID LAURIER** - Le Département d'études françaises de l'Université Wilfrid Laurier sollicite des candidats à un poste régulier au rang de professeur(e) adjoint(e) qui mène à la promotion. Entrée en fonctions le 1er juillet 1995. L'Université Wilfrid Laurier est une université bilingue et biculturelle. Le poste est à plein temps. Les candidats doivent posséder un diplôme de maîtrise ou de doctorat en études françaises, une expérience universitaire, et une pratique pédagogique réussie dans ce domaine. Les candidats doivent également posséder une expérience en matière d'enseignement de la langue française. Une excellente maîtrise du français écrit et parlé est indispensable. Prière d'envoyer les lettres de recommandation au Directeur du Département de français, Wilfrid Laurier University, Waterloo (Ontario) N2L 3C5 avant le 1er avril 1995. L'Université Wilfrid Laurier respecte une politique d'équité en matière d'emploi et encourage les personnes d'origine ethnique et les femmes à postuler.

hommes, aux membres des minorités visibles, aux autochtones et aux handicapés(es) physiques. Constatant nos exigences d'immigration Canada, cette annonce s'adresse aux citoyens(citoyennes) et aux résidents(permanents).

## GEOGRAPHY

**BROCK UNIVERSITY** - The Department of Geography invites applications for a nine month limited-term contract appointment in Human Geography at the rank of Assistant Professor, effective August 15, 1995 and subject to budgetary approval. A completed PhD with specialization in Political Geography is expected, together with evidence of demonstrated teaching ability. The person appointed will be expected to have teaching and research interests that include geography of law, new social movements, and/or geopolitics, and to contribute to the introductory courses in the Human Geography program. Applicants should submit by April 1, 1995 a curriculum vitae, the names and addresses of three references, and selected reprints and preprints of publications to: Professor Keith Tinkler, Chair, Department of Geography, Brock University, St. Catharines, Ontario L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance among its faculty; qualified women candidates are especially encouraged to apply.

**BROCK UNIVERSITY** - The Department of Geography invites applications for a probationary (tenure-track) appointment in Human Geography at the rank of Assistant Professor, effective July 1, 1995 and subject to budgetary approval. A completed PhD with specialization in Cultural and Historical Geography is required, together with evidence of demonstrated teaching ability and research promise. The person appointed will be expected to teach undergraduate courses in these fields, contribute to the introductory courses in the Human Geography program, develop an active and externally funded research program in their area of specialization, and contribute to the collegial life of the department. Applicants should submit by April 1, 1995 a curriculum vitae, the names and addresses of three references, and selected reprints and preprints of publications to: Professor Keith Tinkler, Chair, Department of Geography, Brock University, St. Catharines, Ontario L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance among its faculty; qualified women candidates are especially encouraged to apply.

**NISSING UNIVERSITY** - Faculty of Arts and Science. Geography. Subject to Board approval, Nissing University invites applications for a two-year limited term position at the rank of Assistant Professor in Geography to commence July 1, 1995. Candidates for the position should possess a PhD (or nearly completed PhD). Preferred areas of specialization for this position include: third world development (especially S.E. Asia), political geography, international relations, population geography, geographic information systems and statistics. Closing date: 28 February 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Nissing offers equal employment opportunities to all qualified applicants. Applicants should submit a curriculum vitae and the names of three references whom you have asked to send letters of reference to: Dr. Keith Topp, Chairman, Division of Science and Geography at Nissing University, 100 College Drive, Box 5002, North Bay, Ontario P1B 8L7.

**UNIVERSITY OF LEITHBRIDGE** - Faculty of Arts and Science. Department of Geography. Title: Assistant Professor. 12-month term position beginning 1995/07/01, subject to budgetary

approval. Qualifications: PhD in ABD in Archaeology with specialization in New World Archaeology, in particular Western Canada/Plains. The candidate should also have experience in archaeological fieldwork and/or in Geography. In accordance with Canadian Immigration Requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University aspires to hire individuals who have demonstrated excellence in teaching, research and scholarship. The University provides a challenging and stimulating work environment. Reappointments: The successful candidate will be required to teach courses in Introductory Archaeology, advanced courses in New World Archaeology, and Archaeological techniques. He or she may also be required to teach courses at the introductory level in Geography. The candidate must be able to demonstrate a commitment to research in New World Archaeology. Salary: \$37,320.00 minimum per annum. Applications: Applicants should include a curriculum vitae, the outlines of courses previously taught, teaching evaluations and publications (reprints or preprints). Applicants should arrange for three letters of reference to be sent by the closing date. Applications and references are to be sent to: Dr. Robert J. Reardon, Chair, Department of Geography, The University of Leithbridge, 401 University Drive, Leithbridge, Alberta T1K 3K4 (fax 403-228-2010). Effective date: July 1995. Closing date: 28 February 1995.

**WILFRID LAURIER UNIVERSITY** - The Department of Geography invites applications for a tenure track position at the rank of Assistant Professor beginning July 1, 1995. Candidates should have a PhD at the time of appointment and be familiar with GIS, Statistical and Computer techniques. The candidate will be expected to teach courses in Economic, Transportation, Recreation and Tourism Geography with relatively high enrolments. The candidate is expected to teach at the undergraduate and graduate level and must have a PhD at the time of appointment. Deadline for applications is February 28, 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Wilfrid Laurier has an employment equity policy and encourages applications from qualified women or men, members of visible minorities, aboriginal peoples, and persons with disabilities. Please send curriculum vitae with the names of three references to: Dr. A. J. Chai, Chair, Department of Geography, Wilfrid Laurier University, Waterloo, Ontario, Canada N2L 3C5, Phone 513-884-1070, extension 2608, Fax 513-725-1342.

**THE UNIVERSITY OF WESTERN ONTARIO, Department of Geography** invites applications for a three year limited term position in cultural geography at the rank of Assistant Professor, starting in July 1995. The successful candidate is expected to develop a program of externally funded research, graduate student supervision, and undergraduate teaching in such areas as the geography of urban culture and behavioral geography. PhD in Geography is required at time of appointment. Position subject to budgetary approval. Candidates should send a letter of application, current curriculum vitae, and names of three referees. Closing date for receiving applications is 28 February 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. The University of Western Ontario is committed to employment equity, welcome diversity in the workplace, and encourages applications from all qualified individuals, including women, members of visible minorities, aboriginal peoples, and persons with disabilities. Apply: Donald G. Janelle, Chair, Department of Geography, University of Western Ontario, London, Ontario, Canada N6A 3C2.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND** - Geography. Dr. Wilfred Greffelt College invites applications for a new or replacement position in the Department of Geography beginning September 1, 1995, subject to budgetary approval. The appointment will be made at the lecturer or assistant professor rank. PhD or near completion preferred with a specialization in physical geography and quantitative methods required. Teaching at the university level is desirable. Rank and salary dependent upon qualifications and experience in accordance with the Collective Agreement. Dr. Wilfred Greffelt College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the City of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities and overlooks the Bay of Islands, affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometers from Gros Morne National Park and ten



## DEPARTMENT OF PHYSICAL EDUCATION

The Department of Physical Education invites applications for the following positions: **Position:** A half time term position as Instructor in Physical Education. **Qualifications:** 1. The Master's degree is required, the Doctorate is preferred. 2. Experience in teaching physical education in the public school system is required. 3. Experience in teaching physical education in a university setting is an asset. **Duties:** The successful candidate will be expected to teach courses in physical education with a special emphasis on skills and activities. **Salary:** Commensurate with qualifications and experience. **Starting Date:** September 1, 1995 or by mutual agreement. **Letter of Application:** Please send curriculum vitae, original transcripts and the name of at least three references to: Mr. Steve University, Brandon, MB R7A 6A9. Fax: (204) 727-6906, Phone: (204) 727-7383. Closing Date: April 1, 1995. In accordance with Canadian Immigration Regulations, this advertisement is directed primarily to Canadian Citizens and permanent residents. Both women and men are encouraged to apply. The filling of this position is contingent upon approval of the position by the university.

## UNIVERSITY COLLEGE of the FRASER VALLEY

### Positions Available

The University College of the Fraser Valley, located 60 kilometres from Vancouver in British Columbia's beautiful Fraser Valley, is a multi-campus undergraduate degree-granting institution offering a diversity of programs. UCFV has main campuses in Abbotsford and Chilliwack, B.C., and currently enrolls more than 6000 students each year.

The emphasis at UCFV is on teaching excellence while acknowledging active scholarship as an integral part of the teaching process.

Subject to budget approval, the following regular, continuing faculty positions are available beginning in the Fall, 1995 (September) semester:

### Bachelor of Arts in Adult Education

Two positions to teach upper-level undergraduate courses. The successful candidates will be generalists, and have a commitment to a critical perspective in the analysis of issues in the field, as well as interest in interdisciplinary teaching and in alternative and innovative approaches to supporting learning. Applicants should indicate their preferred interest in curriculum development in the following areas: issues of inclusiveness in adult education settings, education in the workplace, and adult basic education/literacy. Preference will be given to applicants who have demonstrated outstanding skills in working with adult learners. Preferred candidates will have a completed or near-completed PhD or EdD in adult education. Competition No. UC001.95

### Economics

One position with emphasis on:

- \* Ability to teach a full range of coursework at the undergraduate level
- \* Intermediate micro- and macro-economics
- \* Some capacity to instruct topic courses in international and natural resources economics

Competition No. UC002.95

### Modern Languages

One position to teach:

- \* Spanish and courses in Latin American Studies at the university level
- \* Fluency in Spanish and teaching experience at a college or university level required.
- \* Preference will be given to candidates able to teach in one additional language (preferably French) and with an interest and experience in educational technology.

Competition No. UC003.95

Interested candidates should submit resumes with a covering letter quoting competition number no later than March 15, 1995, to the University College of the Fraser Valley, Dean of Personnel Services, 33844 King Road, Abbotsford, B.C., V2S 7M9. Fax: 853-9990 Tel: (604) 854-4508

Questions regarding salary scales should be directed to the Dean of Personnel Services at (604) 854-4508.

It is the policy of the Government of Canada that Canadian citizens and permanent residents will have the first chance to fill jobs in Canada. Therefore, these advertised positions are open only to Canadians and permanent residents (whether in Canada or abroad).

UCFV is an employment equity employer.



kilomètres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted to: Professor Adrian Fowler, Vice-Principal, St. Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NB A2H 6P9. Fax (506) 633-6200. Memorial University is committed to employment equity in its dealings with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15, March 1995.

#### GEOLOGICAL SCIENCES

**THE UNIVERSITY OF SASKATCHEWAN** - The Department of Geological Sciences invites applications for a tenure-track position in Petrology. Appointment will be at the Assistant Professor rank, effective July 1, 1995. Duties will include teaching introductory physical geology, undergraduate field camp, undergraduate and graduate courses in the area of petrology, mineralogy, global tectonics, and mineral deposits, and conducting research in petrology/mineralogy. The successful candidate must have a PhD, have taught introductory/undergraduate courses in geology, have a field-based approach to research, and be familiar with the use of a wide range of analytical equipment. Cooperative research with the mineral industry and governmental geological surveys will be encouraged. The Department of Geological Sciences has 14 teaching faculty, 2 research chairs, and about 50 graduate students. It moved to a new building in 1986 and has a world-class, integrated geochemical laboratory including: SIMS, XRD, mass spectrometers for both stable and radiogenic isotopes analysis, ICP-MS, and laser samples. Please send applications by March 15, 1995, including a curriculum vitae, list of publications, and an outline of research interests, to: Dr. Mel Szwed, Acting Head, Department of Geological Sciences, 134 Science Place, University of Saskatchewan, Saskatoon, SK S7N 5C2, Canada. FAX 306-966-5682. Please also arrange to have 3 letters of reference sent directly to the department. The University of Saskatchewan is committed to the principle of employment equity and welcomes applications from all qualified candidates. Women, people of aboriginal descent, members of visible minorities, and people with disabilities are invited to identify themselves as members of these designated groups on their applications.

#### GEOLOGY

**CONCORDIA UNIVERSITY** - Department of Geology. Applications are invited for a limited term (3 months) full-time faculty appointment effective August 15, 1995 to May 31, 1996, in the Department of Geology, Concordia University at the rank of Assistant Professor. The successful candidate will be expected to teach six three-credit undergraduate courses including: Introduction to Geomorphology, Digital Crystallography, Economic Geology, Non-renewable Resources, Introduction to Geology for Engineers, and one of Introduction to Remote Sensing, Introductory Hydrogeology, or Engineering Geology. Applicants must hold a PhD degree and have demonstrable experience in effective undergraduate teaching. Concordia University is committed to Employment Equity and encourages applications from women, aboriginal peoples, visible minorities and disabled persons. In accordance with the Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including curriculum vitae and the names of three referees, should be sent before March 15, 1995, to: Dr. K.K. Muhleji, Chair, Department of Geology, Concordia University, 141 Sherbrooke St. W., Montreal, Quebec H4B 1R6.

#### GERMAN

**QUEEN'S UNIVERSITY** - The Department of German invites applications for a two-year non-renewable position as Assistant Professor level, to commence in July 1995. The successful candidate will be expected to teach courses in cultural history, language acquisition at both the elementary and intermediate levels and twentieth-century literature. Knowledge of language pedagogy would be desirable. Candidates should hold a PhD and have teaching experience at the university level. The salary will be commensurate with qualifications and experience. A letter of application, full curriculum vitae and the names of three people willing to provide letters of reference should be sent to: Dr. William C. Rees, Acting Head, Department of German, Queen's University, Kingston, Ontario K7L 3N6, Canada. Tel: (613) 662-5346. Fax: (613) 662-5322. The closing date for applications is 31 March 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment

equity program, welcomes diversity in the workplace, and encourages applications from all qualified candidates, including women, aboriginal people, people with disabilities, and visible minorities.

#### HISPANIC & ITALIAN STUDIES

**UNIVERSITY OF VICTORIA** - The Department of Hispanic and Italian Studies invites applications for a seasonal position from 1 September 1995 to 30 April 1996, subject to budgetary approval. The successful candidate will have a PhD in hand or near completion and native or near-native command both of Spanish and English. Duties will include the teaching of language and Spanish American literature and Civilization. The salary is dependent on qualifications. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Others are encouraged to apply but are not eligible for appointment until a Canadian search is completed and no appointment made. The University of Victoria is an employment equity employer and encourages applications from women, persons with disabilities, visible minorities, and aboriginal peoples. Please send a letter of application, curriculum vitae and have three letters of reference forwarded to: Dr. Elena Rossi, Chair, Department of Hispanic and Italian Studies, P.O. Box 3045, University of Victoria, Victoria, British Columbia V8W 3P4. Applications will be accepted until position is filled.

#### HISPANIC STUDIES

**TRENT UNIVERSITY** - The Department of Modern Languages & Literatures, Hispanic Studies Section. Trent University invites applications for a 3 month limited term appointment at the Lecturer level commencing September 1, 1995, subject to budgetary approval. Candidates should have a M.A. in Spanish Literature and have appropriate teaching experience. The position includes the teaching of Spanish language at the beginner's level. Applications should be submitted to Gary Klink, Acting Chair, Department of Modern Languages & Literatures, Trent University, Peterborough, Ontario, Canada K3J 7B8, not later than March 31, 1995. Trent University is an employment equity employer, and especially invites candidates from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

#### HISTORY

**TRENT UNIVERSITY** - Pending budgetary approval, the Department of History, Trent University, invites applications for a 10 month limited term appointment in British/European History, commencing August 1, 1995. The candidate will teach in at least one of the following three areas: required modern British history, early modern Britain and Europe, or British/European women's history. The successful candidate will have a PhD in hand or near completion and applicants who are new completion of a PhD thesis may be appointed at the rank of Lecturer. For 1995-96, the salary at the floor of the Assistant Professor rank is \$41,816 per annum. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Trent University is an employment equity employer and especially invites candidates from women, aboriginal peoples, visible minorities and disabled persons. Applications, including a cv, and the names of three persons who have been asked to write letters of reference on behalf of the applicant, should be sent to Professor Joan Sangster, Chair, Department of History, Trent University, Peterborough, ON K9J 7B8 by March 15, 1995.

**TRENT UNIVERSITY** - Pending budgetary approval, the Department of History, Trent University, invites applications for a 10 month limited term appointment in World History, commencing August 1, 1995. The candidate will coordinate and teach in a First Year World History course, as well as teaching some upper year courses. The ability to teach a course in African history or the overseas European expansion would be an asset. The position is at the rank of Professor level, for which a PhD is required; applicants who are near completion of a PhD thesis may be appointed at the rank of Lecturer. For 1995-96, the salary at the floor of the Assistant Professor rank is \$41,816 per annum. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Trent University is an employment equity employer and especially invites candidates from women, aboriginal peoples, visible minorities and disabled persons. Applications, including a cv, and the names of three persons who have been asked to write letters of reference on behalf of the applicant, should be sent to Professor Joan Sangster, Chair, Department of History, Trent University, Peterborough, ON K9J 7B8 by March 15, 1995.

**BROCK UNIVERSITY** - The Department of History invites applications for a tenure stream appointment in Canadian History subject to budgetary consideration, commencing July 1, 1995 at the Assistant Professor rank. Applicants should hold a PhD and have relevant teaching experience and publications. Preference will be given to historians with research interests in Canadian social, economic or cultural history. Duties will include research and the teaching of undergraduate survey courses in Canadian history. The successful applicant should be prepared to teach a

course at the first year level. Applicants should send a complete dossier and arrange for three letters of reference to be forwarded to: Patricia Dirks, Chair, Department of History, Brock University, St. Catharines, Ontario L2S 3A1. FAX: (905) 688-7283. The closing date for applications is February 28, 1995. Brock is committed to a positive action hiring policy aimed at reducing gender imbalances in faculty. Qualified women candidates are encouraged to apply. In accordance with Canadian Immigration requirements, this advertisement is directed first to Canadian citizens and permanent residents. Smoking at Brock University is strictly controlled.

**ST. THOMAS MORE COLLEGE** - The History Department invites applications for a tenure stream position in Medieval history at the level of Assistant Professor, to commence on July 1, 1995, subject to budgetary approval. The successful applicant must have a completed PhD or show evidence of imminent completion, and be willing to cover an introductory course in modern European history. Specialization in Medieval Britain will be an advantage but not a requirement, as well as a willingness to teach in interdisciplinary areas. Applicants should send a curriculum vitae and arrange for three letters of recommendation to be sent to: Dr. Deutscher, Head, History Department, St. Thomas More College, 1817 Highway 10 West, St. Thomas, Ontario N5P 2A6, by February 28th, 1995. St. Thomas More College is a Catholic liberal arts college, federated with the University of Saskatchewan. It offers equal employment opportunities to qualified candidates. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

**SAINT FRANCIS XAVIER UNIVERSITY** - The Department of History invites applications for a one-year non-renewable appointment at the rank of Lecturer or Assistant Professor. The position is in Canadian History, and the candidate would be expected to teach a first-year Western Canadian history course, and a second-year Canadian history course. The remaining course would embrace any of the following interests: Native history, Afro-Canadian history, French Canadian or a specialty shaped by the candidate's graduate course of studies. A PhD degree is required and some teaching experience would be desirable. Applicants should send a curriculum vitae and have three referees send letters to: Dr. H.J. Wright, Chair, Department of History, St. Francis Xavier University, Box 5000, Antigonish, Nova Scotia, B2G 2V9. The deadline for applications is March 31, 1995. The position is subject to final budgetary confirmation. In accordance with Canadian immigration requirements, this advertisement is directed initially to Canadian citizens and permanent residents.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND** - History. St. Wilfred Grenfell College invites applications for a one-year substitute replacement position in the Department of History beginning September 1, 1995, subject to budgetary approval. The appointment will be made at the lecturer or assistant professor rank. PhD or near completion required. Teaching experience at the university level is desirable. The successful

candidate will teach two sections of a first-year survey course in the history of Western Civilization from 1500 to the present, as well as a survey course beyond first year in either American or Canadian history or the History of Science. Rank and salary dependent upon qualifications and experience in accordance with the Collective Agreement. St. Wilfred Grenfell College teaches the first two years of the University's arts and science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Studies, English and Psychology. Planning underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities and overlooks the Bay of Islands, affording a spectacular view of the Blomidon mountains. The City is situated some eighty kilometers from Gros Morne National Park and ten kilometers from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or faxed to: Professor Adrian Fowler, Vice-Principal, St. Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NB A2H 6P9. Fax: (506) 633-6200. Memorial University is committed to employment equity in its dealings with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1995.

#### HUMANITIES

**MOUNT ALLISON UNIVERSITY** - The Faculty of Humanities at Mount Allison University seeks expressions of interest from qualified candidates for a position in the Department of Classics. The appointment will be subject to budgetary approval. It is anticipated that this position will be term or tenure track. 1. Department commitment to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. 2. The position involves instruction on classical civilization and language instruction in Greek and Latin. A special interest in Greek and Roman history is desirable. 3. The successful candidate will be expected to teach undergraduate teaching, and of research. Applications, including a curriculum vitae and the names of three referees, should be sent to: Dr. John Stanton, Dean of Humanities, Mount Allison University, Sackville, NB E0A 3C0. Tel: (506) 548-7474. Fax: (506) 548-7474. The closing date for applications is March 15, 1995. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Mount Allison University encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities and visible minorities.

#### JOURNALISM

**CARLETON UNIVERSITY** - School for Journalism and Communication, invites applications for an academic position, subject to budgetary approval.

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Traitement selon la convention collective. Date d'entrée en fonction: entre le 1<sup>er</sup> juin et le 1<sup>er</sup> septembre 1995. Les candidatures doivent parvenir au plus tard le 4 avril 1995 à: Prof. Pierre Fréchette, Directeur, Département d'aménagement, 1624, Pavillon Félix-Antoine-Savard, Université Laval, Québec (Québec) Canada G1K 7P4. Tél.: (418) 656-3803. Fax: (418) 656-2018. Internet: Concours @ mobil.arc.ulaval.ca

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En vertu de son Programme d'accès à l'égalité, l'Université Laval entend consacrer la moitié de ses postes vacants à l'engagement de femmes. En accord avec les exigences du ministère de l'Immigration du Canada, cette offre est destinée en priorité aux citoyennes et citoyens canadiens et aux résidentes et résidents permanents du Canada.

## DALHOUSIE UNIVERSITY

Director, School of Health Services Administration

The Faculty of Health Professions invites applications or nominations for the position of Director, effective July 1, 1995, for a five-year period (renewable and tenure/tenure-stream). The Director reports to the Dean of Health Professions and administers the policies of the School, has responsibility for the graduate and undergraduate teaching programs and the budget. The successful candidate will have had administrative experience, a strong record of health leadership, demonstrated excellence in teaching and research, have a doctorate degree and should be able to actively teach in the School.

The School, after a period of successful program development, is embarking on a new era that will be characterized by strong community relationships, partnership and delivery of its educational programs on a distance education basis. The School is the only program to offer graduate (accredited) and undergraduate programs in health services administration in Atlantic Canada and is regarded as a unique and valued resource for new ideas, insights and innovation.

Subject to budgetary approval and in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Dalhousie University has an employment equity program, welcomes diversity in the workplace and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities and visible minorities. Written nominations or applications for the position, accompanied in the latter case by a curriculum vitae and the names of three referees should be sent no later than March 15, 1995 to:

Chair, Search Committee, Health Services Administration  
Dean's Office, Faculty of Health Professions,  
Dalhousie University, 3rd Floor, Burdidge Building,  
5968 College Street, Halifax, N.S. B3H 3J5  
Phone (902) 494-3327; Fax (902) 494-1966

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# ANNONCES CLASSÉES

getty approval, at the rank of Professor. Applicants must demonstrate the ability to contribute to the establishment of a PhD program in communication, as well as to an M.A. program in communication and in undergraduate programs in mass communication. Candidates are to demonstrate outstanding achievement in one or more of the three initial dated fields of concentration in the proposed fields: the history of communication, the socio-cultural analysis of communication, and the media. In these fields, the proposed doctorate plans to contribute on these substantive areas: the news media, public opinion, cultural industries, media content, telecommunication and communication technology, and communication policy and regulation. Applicants must have the academic record suitable for a postgraduate position at the rank of tenured professor. Starting date is July 1, 1995 (negotiable). Nominations are welcome. Applicants should include a detailed curriculum vitae and the names of three referees. Nominations or applications should be addressed to Dr. C.G. Dornan, Chair, School of Journalism and Communication Hiring Committee, School of Journalism and Communication, Carleton University, Ottawa, Canada K1S 5B6. In accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents. Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and persons with disabilities. Persons from these groups are encouraged to apply. The closing date for applications is February 28, 1995 or until the position is filled.

## LIBRARY

ALGOMA UNIVERSITY COLLEGE is seeking an entry-level professional librarian to serve as Coordinator of Information Services, for the Arthur A. Wharff Library. The successful applicant will be responsible for the coordination and provision of reference services, including bibliographic instruction and online searching, the development and maintenance of the reference collection, and liaison with area high schools, as well as other duties as required. Qualifications include an M.L.S. (or equivalent) degree from an ALA accredited school, excellent oral and written communication skills, and a demonstrated commitment to references services in an academic environment. High degree of computer literacy (including knowledge of, and experience with, a variety of computer based information systems), and demonstrated ability to work independently and with a minimum of direction. Applications accompanied by a resume, a transcript of master's level courses with course descriptions, and the names of three referees, at least one of whom must be a previous employer, should be sent to Patricia V. Burt, Library Director, Algoma University College, 1570 Queen Street East, Sault Ste. Marie, Ontario P6A 2G4. Deadline for applications March 31, 1995. Professional librarians are covered by the collective agreement with the Algoma University College Faculty Association. Salary will be commensurate with experience and qualifications. Anticipated starting date is July 1, 1995.

## MATHEMATICS

BROCK UNIVERSITY The Department of Mathematics at Brock University invites applications for two nine-month, limited term positions, at the Assistant Professor level, beginning August 15, 1995 (subject to satisfactory references). Applicants should have the PhD, with demonstrated research potential. Duties may include teaching either mathematics major courses or service courses. One position is in Operations Research and one in Statistics; applicants in either area may be considered. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants, including a curriculum vitae and the names of three referees, should be sent to Dr. H.E. Bell, Department of Mathematics, Brock University, St. Catharines, Ontario, Canada L2S 3A1, for receipt by March 24, 1995. Brock University is an equal opportunity employer. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women applicants are especially encouraged to apply.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Mathematics. Sir Wilfred Grenfell College

invites applications for a tenure-track position and a career continuation position in the Department of Mathematics beginning September 1, 1995, subject to budgetary approval. The position will be made at the level of lecturer or assistant professor rank. PhD or near completion preferred. Teaching experience at the university level is desirable. Rank and salary dependent upon qualifications and experience in accordance with the Collective Agreement. Sir Wilfred Grenfell College teaches the first two years of the University's Arts and Science curriculum, and offers BFA programmes in Theatre and Visual Arts and BA programmes in Cognitive Psychology and Psychology. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities and overlooks the Bay of Islands, a holding a spectacular view of the Atlantic mountains. The City is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted to: Professor Adrian Fowler, Vice-President, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NB A2B 6X9. Fax (709) 637-6390. Memorial University is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: 15 March 1995.

## MATHEMATICS & COMPUTER SCIENCE

THE UNIVERSITY OF LETHBRIDGE Faculty of Arts and Science, Department of Mathematics and Computer Science, Title Assistant Professor, 10-month term appointment beginning January 15, 1995. Ph.D. subject to budgetary approval. Qualifications: Ph.D. in Mathematics. Applicants requiring completion of a doctoral degree are also invited to apply in accordance with Canadian Immigration Regulations. This advertisement is directed to Canadian citizens and permanent residents of Canada. The University agrees to hire an individual who has demonstrated potential for excellence in teaching, research and scholarship. The University is an equal opportunity employer and offers a non-smoking environment. Responsibilities: The successful candidate will be expected to teach a variety of undergraduate courses in mathematics and introductory statistics, to develop a continuing research program, and to participate in the general operation of the department. Ability to teach introductory computing, combinatorics and mathematical logic will be an asset. Salary (1994-95): Assistant Professor \$32,350.00 minimum per annum. Applications, including a curriculum vitae, a brief outline of research interests, and three letters of reference, should be sent to Dr. S.C. Chau, Chair, Department of Mathematics and Computer Science, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M1. Phone: (403) 329-2476, email: senetz33@hytelnet.ca. Effective date: 01 August 1995. Closing date: 28 February 1995.

## MEDICINE

UNIVERSITY OF OTTAWA, Cefff and Developmental Biology. The Department of Anatomy and Morphology of the University of Ottawa invites applications for a tenure-track position at the rank of Assistant Professor available July 1, 1995. The successful candidate must have a PhD degree with two years of post-doctoral experience, or an M.D. degree with equivalent research experience. The applicant must be capable of attracting external funding and developing an independent research program involving graduate student supervision in the morphological sciences. The department is interested in candidates using contemporary experimental methods and has excellent facilities including those required for tissue culture and electron microscopy. Teaching responsibilities include the teaching of histology and embryology to undergraduate medical students in an interdisciplinary problem-based curriculum and contributing to the department's graduate courses in cell and developmental biology. The University of Ottawa

being a bilingual institution requires, as an eligibility for tenure, an active function (speech and writing) of one of the two official languages of the University (English, French) and the passive comprehension of the speech and writing of the other language. Applications, including curriculum vitae, reprints, a brief description of research interests and the names, addresses and FAX numbers of three referees, should be sent to arrive before February 28, 1995 to Dr. J.N. Fryer, Professor and Chairman, Department of Anatomy and Morphology, Faculty of Medicine, University of Ottawa, 453 Smyth Road, Ottawa, Ontario K1H 8M5. In keeping with a proactive policy on employment equity, the University of Ottawa strongly encourages applications from women. Priority will also be given to Canadian citizens and permanent residents of Canada in accordance with Canadian immigration requirements.

UNIVERSITÉ D'OTTAWA. Biologie cellulaire et du développement. Le département d'anatomie et neurobiologie de l'Université d'Ottawa invite des candidats/les à soumettre une demande pour un poste de professeur/te adjoint(e) menant à la permanence. Ce poste est disponible le 1<sup>er</sup> juillet 1995. Les candidats/les doivent détenir un Ph.D. et deux années d'expérience post-doctorale ou un M.D. et une expérience équivalente en recherche. Ils doivent être en mesure d'obtenir les fonds nécessaires afin de développer un programme indépendant de recherches en sciences morphologiques qu'auront la surveillance d'étudiants gradués. Le département s'inscrivent aux candidats/les possédant une connaissance des méthodes expérimentales contemporaines. Il dispose d'excellentes installations de recherches comme celles requises pour la culture de tissus et la microscopie électronique. Les candidats/les devront énoncer l'histoire et l'embryologie aux étudiants en médecine à l'intérieur d'un curriculum basé sur la méthode de résolution de problèmes. Ils devront aussi participer aux cours de cours en biologie cellulaire et au développement offerts par le département. L'Université d'Ottawa étant une institution bilingue, pour la permanence, que les candidats/les puissent parler et écrire couramment l'une des deux langues officielles de l'Université (français, anglais) et posséder un compréhension de l'autre de l'un de l'autre. Les candidats/les sont priés de faire parvenir leur curriculum vitae, une description brève de leurs recherches et, l'endroit, l'adresse et le numéro de téléphone de trois référents, avant le 28 février 1995, au Dr. J.N. Fryer, Directeur, Département d'Anatomie et Neurobiologie, Faculté de Médecine, Université d'Ottawa, 453 chemin Smyth, Ottawa, Ontario K1H 8M5. Êtant engagée dans une politique d'équité en matière d'emploi, l'Université encourage fortement toutes les personnes à faire des demandes. Conformément aux exigences en matière d'immigration au Canada, cette annonce s'adresse aux citoyens(ne)s canadien(ne)s et aux résidents/les permanent/les du Canada.

UNIVERSITY OF BRITISH COLUMBIA - Department of Medicine. The Division of Hematology invites applications for a Research Associate in the general area of molecular biology of chromosome ends (telomere biology). This position will begin July, 1995. Salary will be commensurate with qualifications and experience. Please submit a letter of application, a current CV, a statement of area of expertise and strengths along with the names of three referees, no later than March 31, 1995 to: Dr. Peter M. Lansbury, Terry Fox Laboratory, University of British Columbia, Department of Medicine, B.C. Cancer Research Centre, 601 West 100 Avenue, Vancouver, BC V5Z 1J6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. UBC welcomes all qualified applicants, especially women, aboriginal people, persons with disabilities and persons with disabilities.

THE UNIVERSITY OF MANITOBA, Department of Internal Medicine. A search for a Head of the Section of General Internal Medicine. This is a major academic position with resources distributed between two tertiary teaching hospitals, the Health Sciences Centre, and St. Boniface General Hospital. This is a geographical full-time contingent position at the University of Manitoba. Faculty of Medicine with the academic rank of Associate Professor/Professor depending on experience and qualifications. It is expected that the incumbent will establish his or her own area of

research. Moreover, there is an opportunity to develop health care, epidemiologic and outcome analysis research interests often in collaboration with established local centers. The section is primarily responsible for the education programs based in the five general medical teaching units in the two teaching hospitals and a large ambulatory care program. These units are the foundation of the department's undergraduate and postgraduate teaching. The development of expertise and research in education are therefore areas of priority. There will be the opportunity to hire additional members to the section to supplement the present staff in the implementation of these ends. The candidate must have senior specialty qualifications in Internal Medicine in the country of current practice and must be eligible for registration with the College of Physicians and Surgeons of Canada. A preference is expressed that candidates will have previous records of research ability, administrative capacity and teaching experience. The University of Manitoba invites applications from qualified women and men including members of visible minorities, aboriginal people and persons with disabilities. The University offers a family environment, save for specially designated areas, in accordance with Canadian immigration requirements. This position is directed to Canadian citizens and permanent residents. Please forward applications to: Dr. Gordon Gubish, Head, Department of Medicine, Internal Medicine, Room GC 430, Health Sciences Centre, 820 Sherbrook Street, Winnipeg, Manitoba R3A 1R6. Deadline for receipt of applications is March 30, 1995.

THE UNIVERSITY OF CALGARY - Department of Medicine and Foothills Hospital (Division of General Medicine) invites applications for a full-time academic position at the Assistant Professor level as a General Internist. Duties include teaching, research, and patient care. The

successful candidate must have an MD with certification in Internal Medicine and be eligible for licensure in the Province of Alberta. Training and expertise in general medicine, multifaceted clinical and research interests in clinical epidemiology are required. Interest, qualifications and enthusiasm for contributions to the resident training program in General Medicine and undergraduate educational activities are important. The selected candidate will be expected to apply for external salary support. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to employment equity. Please submit a curriculum vitae, an outline of career goals, and the names of three referees by March 31, 1995, to Dr. E.A. Shaffer, Head, Department of Medicine, The University of Calgary, 1403 - 29 Street NW, Calgary, Alberta T2N 1T9.

## MICROBIOLOGY

UNIVERSITY OF MANITOBA. The Department of Microbiology at the University of Manitoba invites applications for a tenure-track position at Assistant Professor rank beginning July 1, 1995, subject to final budgetary approval. Applicants must have a PhD with a minimum two years post-doctoral experience in molecular genetics/biochemistry. Responsibilities will include undergraduate and graduate teaching, and the development of a vigorous independent research program. Opportunities exist for collaborations in a variety of related areas. Salary is dependent on qualifications and will normally be between \$36,328 and \$48,000. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University offers a smoke-free work environment, save for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents. Applicants should submit a curriculum vitae, a description of research interests and the names and addresses of three referees to: Dr. Peter C. Lowen, Department of Microbiology, University of Manitoba, Winnipeg, Manitoba R6T 2T6. Fax: (204) 784-1615 or e-mail to: PLOWEN@BIOLOGICAL.MANITOBA. B.A.C.A. Applications should be received by March 15, 1995.

## MODERN LANGUAGES

SAINT FRANCIS XAVIER UNIVERSITY - The Department of Modern Languages (French) invites applications for a two-year, tenure track appointment at the rank of Assistant Professor, subject to budgetary confirmation. Applicants must hold a PhD in one of the languages pertaining to the teaching of French as a first or second language in the fields of sociolinguistics, psycholinguistics and bilingualism. The appointee will possess strong teaching credentials and the ability to play a significant role in the department's endeavor to strengthen and broaden the language-learning component of its programs. In particular, the appointee will be expected to participate actively in the selection of appropriate equipment and pedagogical materials for the department's Language Resource Centre. Native or near-native fluency in French is essential. Research and publications in the area of Applied Linguistics are encouraged. Applications should be accompanied by a curriculum vitae. Applicants should ensure that three letters of reference be sent to: Dr. Maurice Arpin, Chair, Department of Modern Languages, St. Francis Xavier University, Box 5000, Antigonish, Nova Scotia B2G 2W5. The deadline for receipt of applications is March 31, 1995.

UNIVERSITÉ ST. FRANÇOIS XAVIER - Le département de langues modernes de l'université St. François Xavier sollicite des candidatures à un poste de professeur/le (remplissant) à plein temps pour une année (ter

# The University of Auckland - New Zealand

## Clinic Director

Department of Optometry

Vacancy UAC.546

The Optometry Clinic is operated as part of the undergraduate teaching programme and the position of Clinic Director is a challenging post that requires both a strong academic and clinical background and experience in operating a large public clinic. The position of Clinic Director is a tenable full-time academic post with the rank of Lecturer. The position is designed to be flexible in that the successful applicant will be encouraged to pursue research interests, clinical practice or other relevant interests. The clinic is a new facility and consists of 20 fully equipped examination rooms, together with areas for special procedures, colour vision, contact lenses, binocular vision and low vision. It serves as a teaching facility for final year optometry students and patients who attend the clinic include staff and students of the University as well as members of the general public.

Applicants must be Optometrists with higher academic and/or clinical qualifications and have a demonstrated commitment to excellence in clinical optometric practice.

Commencing salary will be established within the range NZ\$39,500 - NZ\$50,000 per annum.

Closing date: 1 March 1995.

## Senior Lectureship in Clinical Genetics (Medical)

Limited Term - 5 Years, Department of Molecular Medicine

School of Medicine

Vacancy UAC.543

This new position, based in the Department of Molecular Medicine, is an established Department in the School of Medicine contributing to teaching in the undergraduate courses. The research interests of the Department are varied with well established research in the fields of immunobiology, rheumatology, haematology, microbiology/infectious diseases and genetics.

A section of clinical genetics has been established in conjunction with Auckland Healthcare. Significant expansion of both academic and service aspects of clinical genetics has been funded. This new post will be the second academic post in clinical genetics.

Candidates must hold a medical qualification registrable in New Zealand together with a recognised postgraduate qualification in Clinical Genetics. They should have some experience in teaching undergraduate and postgraduate medical students and must have demonstrated an ability to undertake research in Clinical Genetics. They will be expected to pursue active research in this field. Clinical duties of up to 50% will be negotiated.

Commencing salary will be established within the range NZ\$70,000 - NZ\$96,000 per annum, plus supplements.

Closing date: 3 March 1995.

## Conditions and Procedures for Both Vacancies.

Further information, Conditions of Appointment and Method of Application, should be obtained from the Academic Appointments Office, The University of Auckland, Private Bag 92019, Auckland, New Zealand, phone 64-9-373 7599 ext 5097, fax 64-9-373 7023. Three copies of applications should be forwarded to reach the Registrar by the closing date specified.

Please quote the relevant Vacancy Number in all correspondence.

W B NICOLL, REGISTRAR



New Zealand

The University of Auckland

The University has an equal opportunities policy and welcomes applications from all qualified persons



Memorial University of Newfoundland invites applications and nominations for the position of Dean of the Faculty of Medicine. In 1991 the medical school received full accreditation from CACMS/LGME. Fifty-six students are admitted each year into the four-year M.D. program. Currently there are approximately 205 postgraduate trainees in Royal College and Family Practice residency programs, and 75 graduate students in M.Sc. and PhD programs. The medical school is housed in the modern Health Sciences Centre on the university campus, along with the Schools of Nursing and Pharmacy and the General Hospital. The Faculty of Medicine is affiliated with five major hospitals in St. John's and with eleven regional and community hospitals across the province. The successful candidate will have proven ability as an academic leader and administrator.

Memorial University, the largest Atlantic region university in Canada, is the only university in Newfoundland. It is geographically and philosophically placed to take advantage of opportunities and linkages in Europe. Memorial University enrolls over 17,000 undergraduate and graduate students in seven faculties and seven schools. Its main campus is located in St. John's, a unique city of great charm.

It is anticipated that the appointment will take effect on September 1, 1995. Written nominations or applications, the latter accompanied by a resume and the names of five referees, should be submitted to:

Dr. Jaap Tuinman  
Vice-President (Academic) and Pro Vice-Chancellor  
Memorial University of Newfoundland  
St. John's, Newfoundland, Canada  
A1C 6B7  
Telephone: (709) 737-8246; Fax: (709) 737-2074;  
E-mail: jtuiinman@morgan.ucs.mun.ca

The Committee will begin its selection of short-listed candidates on March 15, 1995.

In accordance with Canadian immigration requirements, first preference will be given to Canadian citizens and permanent residents. Memorial University is committed to the principles of employment equity and welcomes applications from all qualified candidates.











# CLASSIFIED

for receipt of applications in March 31, 1995. The appointments will be at the rank of lecturer or Assistant Professor (PhD required). Applicants should submit a letter of application, an electronic mail address, and a curriculum vitae. Applicants should arrange to have three letters of reference forwarded directly to Dr. Ron Johnson, Chair, Department of Psychology, St. Francis Xavier University, P.O. Box 5000, Antigonish, Nova Scotia B2G 2W5. E-mail: rjohnson@stfx.ns.ca. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

**LAKEHEAD UNIVERSITY - The Department of Psychology** at Lakehead University invites applications for a tenure track position in the area of clinical psychology commencing August 1, 1995. Applicants should have a PhD in clinical psychology, strong commitment to research and teaching, and experience in clinical settings. The successful candidate will be expected to contribute to our undergraduate, masters and new doctoral program in clinical psychology in the field of teaching courses on clinical topics (e.g. assessment and diagnosis), research, and supervision of graduate students. Registration as a psychologist or eligibility for registration as an asset. This appointment is subject to final budgetary approval. Applicants are invited to submit a letter of application with a description of current

research interests and future directions, a complete curriculum vitae, prepared and updated, and three letters of reference to: Dr. J. Gellert, Dean of Arts and Science, Lakehead University, 355 Oliver Road, Thunder Bay, Ontario P7B 5E1. Applications will be accepted until the position is filled. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.

**UNIVERSITY OF NEW BRUNSWICK - The Department of Psychology** at the University of New Brunswick (Fredericton Campus) invites applications for a tenure track position in Clinical Psychology. Candidates in all areas of clinical psychology will be considered, those from the third/fifth clinical areas are particularly encouraged to apply. The successful candidate will have a strong commitment to clinical training, undergraduate and graduate teaching, and have an active research programme. The Department of Psychology offers graduate training at the Master's and Doctoral levels. Interested applicants should send a curriculum vitae, recent publications, a statement of research, teaching and clinical interest, and 3 letters of reference to: Barry Spier, Director, Department of Psychology, McGill University, 1033 Pine Ave. West, Montreal (Quebec) H3A 1A1. The position is currently available. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment.

**CHAPELTON, Department of Psychology** University of New Brunswick, Fredericton, NB E3B 6E4. The University of New Brunswick is committed to the principle of employment equity. In accordance with Canadian immigration requirements, this advertisement is directed towards Canadian citizens and permanent residents. Review of applications will begin February 1, 1995, and will continue until positions are filled.

## PSYCHIATRY

**McGILL UNIVERSITY - Research Associate.** A Research Associate position is being offered in the Department of Psychiatry, McGill University. Qualifications include a PhD in neuroscience, experience in electrophysiological and biochemical techniques, and demonstration of the ability to undertake independent studies. As assignments will centre around extracellular recording in vivo and in vitro, experience with HPLC, microdialysis, etc. is an asset. Duties will involve independent experiments, collaboration with others in the research group and guidance of graduate students and postdoctoral fellows. Salary is \$35,000 per annum from the time of appointment to 31 August, 1997. Further funding is contingent upon progress and an availability of funds. Enquiries should be addressed to: Dr. James L. Kennedy, Department of Psychiatry, McGill University, 1033 Pine Ave. West, Montreal (Quebec) H3A 1A1. The position is currently available. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. McGill University is committed to equity in employment.

**UNIVERSITY OF BRITISH COLUMBIA - Department of Psychiatry, Behavioural Sciences.** We are seeking a neuroscientist or psychologist at the assistant professor level with qualifications and research experience in the behavioural genetics of mental disorders, especially personality disorders. The suitable candidate will be familiar with quantitative techniques and have experience in applying these techniques to investigate the behavioural genetics of non-psychotic disorders, and will have completed a Post Doctoral Fellowship in the field. This is a tenure track position, which is subject to final budgetary approval. Salary will be commensurate with qualifications and experience. The UBC Department of Psychiatry has excellent research facilities and considerable strength in clinical neuroscience. The successful candidate will have many opportunities for interdisciplinary and collaborative research. The position is available from 1.1.1995. Applicants will be required to meet medical licensing requirements in British Columbia for a full license in Psychiatry. Applications including a curriculum vitae and the names of three referees should be sent by April 28, 1995 to: Dr. John Livesley, Head, Department of Psychiatry, University of British Columbia, 2255 West Mall, Vancouver, BC V6T 1Z1. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. UBC encourages all qualified applicants, especially women, aboriginal people, visible minorities and persons with disabilities.

## RURAL ECONOMY

**UNIVERSITY OF ALBERTA - Department of Rural Economy.** Faculty of Agriculture, Forestry and Home Economics. Assistant or

Associate Professor, Cooperative Chair Program in Agricultural Marketing and Business, effective July 1, 1995. Appointment of tenure track position will be made at the assistant or associate professor level, subject to qualifications and experience. Teaching and research on the economics of marketing, and/or agribusiness management, including group marketing and cooperative business operations. The successful applicant will be expected to interact with cooperative credit unions, and other marketing institutions that have funded this position. Salary: \$38,230-\$53,526/year, assistant professor; \$48,571-\$63,864/year, associate professor. Qualifications include a PhD in Agricultural Economics, Economics or Business with a strong background in economic theory and quantitative methods, and an interest in pursuing research and teaching in the economics and/or management of cooperative business organizations in agriculture and related areas. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a short statement of research and teaching interests, curriculum vitae, and the names of three referees, should be sent by March 31, 1995, to: Dr. J. Gellert, Dean of Arts and Science, Lakehead University, 355 Oliver Road, Thunder Bay, Ontario P7B 5E1. The University of Alberta is committed to the principle of employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

## SCULPTURE

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND - Visual Arts, Sculpture.** Sir Wilfred Grenfell College, Memorial University of Newfoundland, invites applications for a tenure track position beginning April 1, 1995, subject to budgetary approval. The successful candidate will be responsible for teaching courses in Sculpture as part of a four-year Bachelor of Fine Arts programme. Candidates should have an M.F.A. degree or equivalent, excellent record, teaching experience, and a strong commitment to research and ment to excellence in teaching. Evidence of strong drawing skills and ability to work in several media and a knowledge of modern and contemporary sculpture will be required. Studio practices are required. Rank and salary are dependent upon qualifications and experience. Salary in employment will be commensurate with qualifications and experience. The UBC Department of Visual Arts and Sculpture offers B.F.A. programmes in Theatre and Visual Arts and B.A. programmes in Cognitive Studies, English and Fine Arts. As well as the first two years of the University's arts and science curriculum. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook (population 25,000) has excellent recreational and cultural facilities and overlooks the Bay of Islands, affording a spectacular view of the Atlantic mountains. The City is situated some 450 kilometres from St. John's, Newfoundland, and ten kilometres from the Marble Mountain downhill ski resort. A letter of application with a curriculum vitae, the names of three referees and a statement of research and teaching interests should be sent to: Professor Kent Jones, Head, Department of Visual Arts, Memorial University of Newfoundland, Sir Wilfred Grenfell College, Corner Brook, NB A2H 6P6. Fax (709) 637-6383. Memorial University is committed to employment equity.

equity in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. For receipt of applications: March 15, 1995.

## SOCIOLOGY

**THE UNIVERSITY OF LETHBRIDGE - Faculty of Arts and Science, Department of Sociology.** The University of Lethbridge (12-month limited term appointments; one of these positions (tenure) is likely to become probationary (tenure track), subject to budgetary approval. Qualifications include a PhD in Sociology (1) social theory with a strength in qualitative theory; (2) criminology or deviance and social control with a strength in theory; (3) research and quantitative methods. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University expects to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. The University is an equal opportunity employer and offers a strong working environment. Responsibilities: A non-tenure track position to both teaching and research is required. Salary (1994-95): Assistant Professor \$37,500 minimum per annum. Applications: Send applications, including a curriculum vitae, a statement of research interests, teaching philosophy, and arrange to have three letters of reference sent to: Dr. Patricia Chubb, Chair, Department of Sociology, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4. Effective date: 01 July 1995. Closing date: 28 February 1995.

**THE UNIVERSITY OF NEW BRUNSWICK, Saint John Campus - Department of Social Science.** invites applications for a substantial leave replacement appointment in Sociology, subject to budgetary approval in the areas of Classical and Contemporary Sociological Theory. Preference will be given to candidates with teaching experience in, and extensive knowledge of sociological foundations (e.g., Marx, Durkheim and Weber), the origins of contemporary theory (e.g., symbolic interactionism, structuralism, functionalism, marxism), and recent debates (e.g., agency-structure, micro-macro and emergent social (e.g., postmodernism, feminism, neo-functionalism, etc.). Applications, including curriculum vitae and the names of three referees, should be sent to: Dr. Peter McGowan, Dean of Arts, University of New Brunswick, Box 5050, Saint John, NB A1B 4X6. The University of New Brunswick is committed to the principle of employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

## SOCIOLOGY & ANTHROPOLOGY

**WILFRID LAURIER UNIVERSITY - The Department of Sociology and Anthropology** at Wilfrid Laurier University invites applications for one tenure-track appointment and one (possibly two) limited term, leave replacement appointment, subject to budgetary approval, commencing July 1, 1995. Applicants for the tenure-track position must be able to teach undergraduate classes in quantitative methods and statistics, ideally they should pursue research and be willing to teach in one or more of the following areas: social change, sociology of health, illness and medicine, political sociology. Applicants for the possibly two limited term appointments should have recently completed the PhD. The University is committed to employment equity and welcomes applications from all qualified women and men, including racial minorities, people with disabilities, and aboriginal people. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

tenure is directed to Canadian citizens and permanent residents of Canada. Application, including curriculum vitae, the names of three referees and a statement of research interests, should be sent to: Dr. Peter Eglar, Chair, Department of Sociology and Anthropology, Wilfrid Laurier University, Waterloo, Ontario N2L 2C5. Telephone: (519) 884-1370, ext. 1377. Fax: (519) 884-4854. E-mail: peglarn@uwaterloo.ca. The closing date for applications is March 15th, 1995.

## SPANISH

**BROCK UNIVERSITY - The Department of French, Italian and Spanish** invites applications for a tenure-stream appointment at or near the floor of the rank of Assistant Professor in Spanish effective July 1, 1995. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University expects to hire individuals who have demonstrated potential for excellence in teaching, research and scholarship. The University is an equal opportunity employer and offers a strong working environment. Responsibilities: A non-tenure track position to both teaching and research is required. Salary (1994-95): Assistant Professor \$37,500 minimum per annum. Applications: Send applications, including a curriculum vitae, a statement of research interests, teaching philosophy, and arrange to have three letters of reference sent to: Dr. Patricia Chubb, Chair, Department of Sociology, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta T1K 3M4. Effective date: 01 July 1995. Closing date: 28 February 1995.

## SUMMER SESSION

**THE UNIVERSITY OF MANITOBA, Summer Session 1995** may have teaching positions in open courses offered by the following Departments and Schools: Classics, Economics, French, Spanish and Italian, Geography, German and Slovak Studies, Asian Studies (Japanese), Film Studies, Labour Studies, Women's Studies, Native Studies, Philosophy, Psychology, Sociology, Curriculum, Humanities and Social Sciences, Canadian Studies, Health, Physical and Cultural Studies, Educational Administration and Foundations, Educational Psychology, Human Ecology (General Faculty), Health, Physical and Cultural Studies, Foods and Nutrition, Accounting and Finance, Actuarial and Management Sciences, Business Administration, Interdisciplinary Studies (Management), Marketing, Nursing, Physical Education and Recreation Studies, Applied Mathematics, Biology, Botany, Chemistry, Computer Science, Geological Sciences, Physics, Statistics, Zoology, Social Work, Fine Arts, Music. University teaching experience is required. Normally a PhD is preferred. Summer Session 1995 is scheduled in three academic periods, Intersession May 1 - June 20, Summer Evening May 1 - August 2, and Summer Day July 1 - August 18. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University offers a smoke-free work environment, save for specially designated areas. The advertisement is directed to Canadian citizens and permanent residents. Applications must be mailed by March 15, 1995. Applicants for teaching positions should indicate the Department or School to which they are applying. Applications should be forwarded to: Dr. Bill Kops, Director, Summer Session, Continuing Education Division, 188 Continuing Education Complex, The University of Manitoba, Winnipeg, Manitoba R3T 2N2.

## THEATRE

**UNIVERSITY OF REGINA - Department of Theatre.** Pending budgetary approval, applications are invited for the position of

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The Bulletin is published 10 times during the academic year: 1st week of each month September through June.

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# DATES LIMITEES

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# PUBLISHER'S DECLARATION

Advertisements which state a deadline date for submission of applications that is before the 30th of the month of publication cannot be accepted.

The publisher will not accept advertisements of academic positions restricting applications on grounds of race, national origin, religion, colour, sex, age, marital status, family status, ethnicity, handicap, sexual orientation, social origin, or political beliefs or affiliation. CAUT expects that all positions advertised in the Bulletin are open to both men and women. Advertisements using gender specific language will not be accepted except where the language has been mandated by Human Rights legislation. Where any bona fide reasons for exemption from general policy stated above exist, it is the responsibility of the institution which intends to place a restrictive advertisement to provide the Editor of the Bulletin with a statement as to these reasons.

Many Canadian universities are signatories to the Federal Contractors Program. The program requires that suppliers of goods and services to the federal government who employ 100 persons or more and who want to bid on federal contracts (including research contracts) of \$200,000 or more must commit themselves to implementing employment equity as a condition of the bid. This commitment requires the identification and removal of artificial barriers to the selection, hiring, promotion and training of women and aboriginal peoples, persons with disabilities and visible minorities. As a result, appointments for some positions advertised in the Bulletin may be asked to provide information of a confidential nature.

As a service to CAUT members interested in positions available in our field, the Bulletin accepts advertisements for these positions. The view of academic freedom and the extent to which it is protected in other countries vary. Except in the case of the United States, where the Association of American University Professors (AAUP) investigates alleged violations of academic freedom, there is no method by which we can provide any verifiable information concerning the state of academic freedom at universities outside of Canada. CAUT publishes a list of universities censured by AAUP twice a year. Further information about those censured can be obtained by writing to: AAUP, Suite 500, 1012 - 14th St. NW, Washington, DC 20005; tel: 202-737-5900.

# STATEMENT DE L'ÉDITEUR

Ne peuvent être acceptées les annonces qui mentionnent une date limite pour la réception des demandes avant le 30 du mois de publication.

L'éditeur n'accepte pas d'annonces de postes d'enseignement ni d'enseignement qui restreignent les candidatures pour des raisons de race, d'origine raciale, de religion, de couleur, de sexe, d'âge, d'état civil, d'orientation sexuelle, d'origine sociale, d'origine ethnique, d'origine familiale, ethniques, d'handicap, d'orientation sexuelle, d'origine sociale ou de statut social. CAUT s'attend à ce que tous les postes annoncés dans le Bulletin soient ouverts aux hommes et aux femmes. Les annonces utilisant un langage sexiste ne sont pas acceptées à moins que la loi ne leur donne le droit de le faire. Si des raisons légitimes d'exception sont mentionnées, il est de la responsabilité de l'établissement qui veut placer une annonce restrictive de fournir à la rédaction du Bulletin une déclaration énonçant ces raisons.

Beaucoup d'universités canadiennes se sont jointes au Programme de contrats fédéraux. Le programme exige que les fournisseurs de biens et services du gouvernement fédéral qui emploient au moins 100 personnes et veulent soumissionner des contrats fédéraux (y compris des contrats de recherche) d'au moins 200 000 \$ doivent s'engager, comme condition de la soumission, à appliquer l'équité dans l'emploi. Cet engagement exige que l'on supprime tout obstacle artificiel à la sélection, à l'embauche, à l'avancement et à la formation des femmes et des personnes handicapées, des personnes d'origine ethnique et des minorités visibles. À cette fin, on pourra demander aux candidats à certains postes annoncés dans le Bulletin de fournir des renseignements d'un caractère confidentiel.

Le Bulletin accepte les offres d'emploi à l'extérieur du Canada à titre de service pour les membres de l'ACPPU qui pourraient être intéressés. La perception de la liberté universitaire et de son degré de protection varient. Sauf dans le cas du Canada, où l'Association des Universités et des Associations d'Amérique du Nord (AAUP) enquête sur les prétendues violations de la liberté universitaire, il n'existe aucune méthode nous permettant de vérifier la situation de la liberté universitaire dans d'autres pays. L'ACPPU publie une liste d'universités censurées par l'AAUP deux fois par année. Pour obtenir des renseignements supplémentaires sur ces censures, prière d'écrire à: AAUP, Suite 500, 1012 - 14th St. NW, Washington, DC 20005; tel: 202-737-5900.

# WOMEN'S COLLEGE HOSPITAL AND UNIVERSITY OF TORONTO

# ENDOWED CHAIR IN BREAST CANCER RESEARCH

Women's College Hospital in conjunction with the University of Toronto has established a joint Chair in Breast Cancer Research. The Hospital and the University have recently established the Women's Health Research Institute, the first Canadian research centre devoted to women's health issues.

Since 1911, Women's College Hospital has provided leadership in women's health and the training of healthcare professionals. For this position, we are seeking an experienced investigator with interest in the prevention and/or treatment of breast cancer. The chosen individual will be responsible for providing leadership to the Hospital's Breast Cancer Program and will possess the ability to interact with Hospital departments and the University community.

Interested individuals should have an M.D. and/or PhD with a proven record of high quality research in a field related to breast cancer. Candidates will be expected to develop a strong research program leading to external funding.

The academic appointment will be at the level of associate professor or above and will be in a University department suited to the skills of the successful candidate. This position is for a five year period and appointment will be as per University of Toronto policy. Resources appropriate to the support of scholarship and research activities will be provided to complement this position.

In accordance with Canadian Employment and Immigration guidelines, preference will be given to Canadian citizens and permanent residents of Canada. In accordance with its employment equity policy, the University of Toronto encourages applications from qualified men and women, members of visible minorities, aboriginal peoples and persons with disabilities.

Submission of applications by April 14, 1995 is required for consideration in this position. A full curriculum vitae and the names of three professional referees should be sent to:

**Breast Cancer Research Search Committee Chair**  
 Women's College Hospital  
 76 Grenville Street  
 Toronto, Ontario M5S 1B2  
 Telephone: (416) 323-6038  
 Fax: (416) 323-7734





# ANNONCES CLASSÉES

tions are invited for two tenure-track appointments at the rank of Assistant Professor. Costume Design: Applicants should have an M.F.A. in Design and at least five years of professional experience. The successful applicant will be required to teach the full range of classes in the B.F.A. Design (Costume) and including pattern making, drafting, construction and rendering, working with both traditional and modern materials, and the history of costume. Responsibilities will also include supervising graduating practitioners and designing costumes for department productions. Familiarity with CAD and previous teaching experience would be an asset. Set and Light Design: Applicants should have an M.F.A. in Design and at least five years professional experience. The successful applicant will be required to teach the full range of classes offered in the B.F.A. (Set Design) area, including those in construction, scenic art, props, model making and rendering, working with both traditional and modern materials. Responsibilities will also include supervising graduating practitioners and designing sets and lights for department productions. Familiarity with CAD and previous teaching experience would be an asset. The University of Regina offers four-year programs leading to the degrees in B.F.A. Performance, Crafts and Design, Stage Management, B.A. and B.A. Honours, as well as a special three year B.A. It is currently constructing a \$26 million building that will house all new facilities for the Theatre Department, including two theatres. Please submit applications with curriculum vitae and the names of three referees who have been asked to send letters by March 15, 1995, to: Dr. Mary A. Blackstone, Dean, Faculty of Fine Arts, University of Regina, Regina, Saskatchewan S4S 0A2. The University of Regina is committed to employment equity. In accordance with Canadian immigration regulations, the advertisement is directed to Canadian citizens and permanent residents.

**MEMORIAL UNIVERSITY OF NEWFOUNDLAND** - Theatre, Design/Stagecraft Professor, Sir Wilfred Grenfell College invites applications for a tenure-track position in the Department of Theatre for a Stagecraft Professor/Designer beginning September 1, 1995, subject to budgetary approval. The appointment will be made at the lecture or assistant professor rank. An M.F.A. or professional equivalent in stagecraft and design is required. Salary dependent upon qualifications and experience in accordance with the Collective Agreement. The successful candidate will be responsible in conjunction with the Department Head and the Technical Director/Production Manager and the Design Stagecraft Professor for this planning and teaching first and second year classes in technical theatre. The duties will include the teaching of fundamental and advanced stagecraft techniques in all aspects of theatrical planning, production and design in the technical stream of a four-year B.A. Theatre program. In addition the successful candidate will be expected to design some aspect of at least two departmental productions a year. For the department's fully flexible courtyard

theatre. Candidates should have experience teaching at the post-secondary level. A substantial body of experience as a set, costume and/or lighting designer in the professional theatre is essential. The candidate should possess a solid knowledge of technical theatre and be able to demonstrate considerable craft skills in his or her design. A thorough knowledge of the Canadian professional theatre and theatre arts would be an asset. The candidates will be expected to submit a portfolio on request. Sir Wilfred Grenfell College offers B.F.A. programmes in Costume Design and Visual Arts and B.A. programmes in Costume Studies, English and Psychology, as well as the first two years of the University's arts and science curriculum. Planning is underway to add further degree programmes in arts and science. The College is located in the city of Corner Brook on Newfoundland's West Coast. Corner Brook (population 25,000) has excellent recreational and cultural facilities and overlooks the Bay of Islands, affording a spectacular view of the Bight of St. John's. The city is situated some eighty kilometres from Gros Morne National Park and ten kilometres from the Marble Mountain downhill ski resort. A letter of application, together with Curriculum Vitae, teaching dossier, and the names of three referees, should be submitted or forwarded to: Professor Art Harnish, Head, Department of Theatre, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, N.F. A2H 6P5 Fax (709) 337-5383. Memorial University is committed to employment equity. In accordance with Canadian immigration regulations, the advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for receipt of applications: March 15, 1995.

## THEOLOGY

**SAINT FRANCIS XAVIER UNIVERSITY** - The Department of Theology invites applications for a full-time, tenure-track position at the rank of Assistant or Associate Professor to commence September 1, 1995. This position is subject to budgetary confirmation. The area of specialty is New Testament. The successful applicant will also be required to teach courses at the introductory and upper levels in the Christian religious tradition. Candidates must have a PhD degree, in accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents. St. Francis Xavier University encourages applications from women, aboriginal people, visible minorities, and people with disabilities. The following should be directed to The Chair, Department of Theology, P.O. Box 5000, St. Francis Xavier University, Antigonish, Nova Scotia B2G 2W5: 1) application; 2) curriculum vitae; 3) statement of proposed teaching and research; and 4) three letters of recommendation. Closing date for receipt of applications is March 31, 1995.

## WOMEN'S STUDIES

**TRENT UNIVERSITY** - The Women's Studies Program at Trent University invites applications for a 12-month limited term appointment (subject to budgetary approval) at the rank of Lecturer/Assistant Professor, commencing July 1, 1995. The successful candidate will teach WIS 100: Introduction to Women's Studies; WIS 200: Introduction to Feminist Analysis; a feminist methodology course; and a third course. Applicants must have a PhD (completed or near completion). Applications including curriculum

vite, a sample of publications and the names of three referees should be sent to Professor Saeed Arak-Koc, Chair, Women's Studies Program, Trent University, Peterborough, Ontario K9J 7B8. Deadline for receipt of applications is February 28, 1995. Trent University is an Employment Equity Employer and especially invites applications from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

## ACCOMMODATIONS

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## DALHOUSIE UNIVERSITY

### School of Nursing

### Faculty Position in Nursing of Childbearing Families

Applications are invited for a full-time tenure-track position with rank and salary appropriate to qualifications and experience.

The School offers programs of study at the undergraduate and masters level, and is located within a large metropolitan university with excellent affiliated clinical practice and research facilities. A joint appointment with a related clinical agency may be negotiated.

Initial teaching responsibilities will be with an innovative collaborative project to offer BSc(N) courses with a clinical focus in perinatal nursing via distance education for Post RN students. Opportunities may be available for teaching in other programs.

Minimum academic preparation and qualifications include master's degree in nursing and an earned doctorate in nursing or related discipline, eligibility for Registered Nurses Association of Nova Scotia registration, teaching experience at the undergraduate level, preferably with Post RN students; and evidence of a well-developed area of practice and research in the care of childbearing families. Midwifery preparation, and experience in distance education methods would be assets.

Interested and qualified persons should submit a cover letter, an updated curriculum vitae, a copy of their current registration and the names of three referees, including most recent employer to the Director's Office, Dalhousie University School of Nursing, Halifax, NS B3H 3J5.

Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourages applications from qualified, aboriginal peoples, visible minorities and persons with disabilities.

Application deadline: March 1, 1995. Position will begin as soon as possible.

## ATTENTION! LEARNED SOCIETIES

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# 'Research' Proves Liberal Talk Cheap

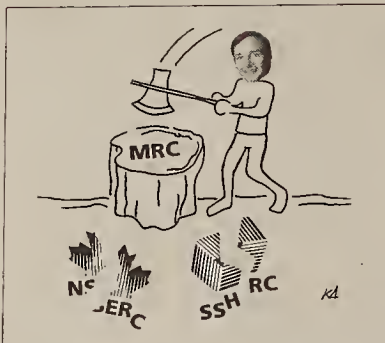
JOYCE LORIMER

**H**ANSARD IS A GREAT BOON TO THOSE OF US interested in tracking the advances and retreats of our elected representatives, but the reading of it can be a depressing exercise. If, as is currently rumoured, Paul Martin really does plan to cut the budgets of the three granting councils by something in the nature of 15 per cent, there will be many of his colleagues who will find themselves hoist by their previous rhetoric.

Bashing the Tories for their failure to support research and development in the university sector has been a favourite Liberal pastime since the mid 1980s. As early as October 1986 David Berger, the Liberal science critic, roasted the Mulroney Conservatives for failing to live up to their 1983 campaign promises. He reminded the prime minister that he had urged that Canada's research and development efforts be exempted from government restraint programs. Instead, he called for "a doubling of research and development spending by both the public and private sectors." [Debates of the House of Commons, 1986, p. 178]

In 1989 Rey Pagrakan, the member for Winnipeg North, lamented the fact that "Canada's support for university research is the lowest in the major industrial countries on a per capita basis. As a percentage of GDP the funding of research in universities and granting councils is less than it was in 1970." [Debates of the House of Commons, 1989, p. 905]

Four years later, Mr. Chrétien decried government spending on helicopters and submarines, claiming that his party "would rather put money into people by investing in research, training and infrastructure that have real long-term economic benefits for Canada... Investing even a fraction of that sum, for example, in the industrial and research potential of our universities, to help create real and sustainable long-term industrial growth would bring far greater benefits to Canadians."



And then, of course, there was the now justly famous *Red Book*, which unequivocally asserted that "A Liberal government will continue to support basic research, including the provision of stable funding for the granting councils, the National Research Council and the Networks of Centers of Excellence," and committed it to doubling Canada's R&D investment.

That was before they took power of course. Since then we have all learned what Liberal support for research means. The commitments in the 1994 budget which froze the current funding levels of the three granting councils and promised 1.5 per cent increases in the two subsequent years now appear to have been abandoned, as the cabinet runs before the wind of Wall Street's displeasure. It is true that some elected members, notably the majority on the Standing Committee on Finance, have recommended there be no further funding reductions to MRC, NSERC and SSHRC.

Mr. Martin, however, is said to have come up with a

much more creative notion of 'stable funding' — cutting the councils' budgets and then maintaining them for a number of years — a wonderful piece of political doublespeak, if true.

Canada's three research granting councils have an impeccable international reputation. They have encouraged high quality research and encouraged links between universities and the private sector — exactly what the Liberals claim is necessary to foster a climate of economic innovation. When push comes to shove, however, Mr. Martin seems hesitant to make the necessary investment.

Maybe we all misread what the Liberals meant when they talked about investing in R&D. Some of the private sector appears to have been much sharper on the uptake. Tax credits properly intended to fund genuine scientific and engineering research, have been scandalously manipulated. Banks have managed to exploit a loophole in the Scientific Research and Experimental Tax Credit, to claim some \$300 million from the Treasury for routine technology upgrading. According to the *Globe and Mail* [Ottawa powerless as firms told how to reap R&D tax credits — 16 Dec, 1994] tax consultants are routinely advising businesses "if you are capable of doing what you are doing, but don't know what you are doing its R&D."

It is strange isn't it. There is never enough money in the Treasury to support genuine research, but always enough for some new corporate boondoggle. The Liberal member for St. Henri-Westmount used these words against the Tories in 1992, but they may just as well do for Mr. Martin in 1995: "What I find particularly infuriating is despite this abysmal record the government pretends to be improving support for research and development and science and technology. This budget is no exception... What I want to emphasize is the enormous gap between what the government says and what is actually happening." [Debates of the House of Commons, 1992, p. 7904].

So do I. ■

## De beaux discours, mais que du vent

**L**E HANSARD EST UNE BÉNÉDICTION POUR LES PERSONNES intéressées à suivre les progrès et les reculs de nos élus. Sa lecture peut toutefois être un exercice déprimant. Si l'on donne foi aux rumeurs, selon lesquelles Paul Martin envisage vraiment de réduire les budgets des trois conseils subventionnaires de quelque 15 p. 100, nombre de ses collègues se verront pris au piège de leurs discours antérieurs.

Depuis le milieu des années 1980, le passe-temps préféré des Libéraux a été de s'attaquer aux Conservateurs et leur échec en matière de financement de la recherche et de développement dans le secteur universitaire. Dès octobre 1986, David Berger, porte-parole libéral en matière de sciences, a critiqué les Conservateurs de Mulroney pour avoir manqué à leurs promesses de la campagne électorale de 1983. À l'époque, il a rappelé au premier ministre qu'il avait fortement insisté pour exempter la recherche et le développement des programmes de restrictions budgétaires du gouvernement. Ce dernier a plutôt demandé aux secteurs public et privé de doubler leur investissement dans la recherche et le développement. [D'après les Débats de la Chambre des communes, 1986, p. 178]

En 1989 Rey Pagrakan, le député de Winnipeg North, se lamentait que l'appui du Canada à la recherche universitaire soit le plus faible des principaux pays industrialisés par habitant. En pourcentage du PIB, le financement de la recherche effectuée dans les universités et les conseils subventionnaires était inférieur à celui de 1970. [D'après les Débats de la Chambre des communes, 1989, p. 905]

Quatre ans plus tard, M. Chrétien a dénoncé les dépenses que le gouvernement a faites pour l'achat d'hélicoptères et de sous-marins et a prétendu que son parti investirait plutôt dans les gens en injectant des fonds dans la recherche, la formation et les infrastructures qui ont des avantages économiques à long terme pour le Canada. Il investissait même

une portion de ces fonds dans le potentiel industriel et de recherches de nos universités pour aider à créer une croissance économique à long terme, réelle et durable, qui profiterait davantage aux Canadiens et Canadiennes.

Puis, bien entendu, est arrivé le célèbre Livre rouge dans lequel le Parti libéral affirmait sans équivoque: «Un gouvernement libéral poursuivra l'effort en faveur de la recherche fondamentale, notamment en consolidant le financement des conseils chargés d'attribuer les subventions, du Conseil national de recherches et des pôles d'excellence» et dans lequel il s'engageait à doubler les investissements du Canada en R et D.

C'était avant que les Libéraux prennent le pouvoir, évidemment. Depuis, nous savons tous ce que signifie un appui des Libéraux à la recherche. Les engagements pris dans le budget de 1994 et visant à bloquer le niveau de financement actuel des trois conseils subventionnaires, puis de les augmenter de 1,5 p. 100 au cours des deux années subséquentes semblent avoir été abandonnés alors que le cabinet fait face au vent de mécontentement de Wall Street. Il est vrai que certains élus, notamment la majorité des membres du Comité permanent des finances, ont recommandé de ne plus réduire le financement du CRM, du CRSNG et du CRSH.

Cependant, on dit que M. Martin donne un sens plus créateur à la notion de «financement stable», c'est-à-dire une réduction du budget des conseils puis leur maintien à ce niveau pendant un certain nombre d'années. Voilà un merveilleux exemple de double langage, si cela est vrai.

À l'échelle internationale, la réputation des trois conseils de recherches canadiens n'est plus à faire. Ils encouragent la recherche de grande qualité ainsi que les liens entre les universités et le secteur privé, exactement ce que prônent les Libéraux pour promouvoir un climat d'innovation

économique. Toutefois, lorsque vient le temps de passer à l'action, M. Martin semble hésiter à faire les investissements nécessaires.

Nous avons peut-être tous mal compris ce que voulait dire les Libéraux par investissement dans la R et D. Il semble qu'une partie du secteur privé a eu l'esprit beaucoup plus vif. Les crédits fiscaux, par exemple, visent à subventionner la recherche véritable en sciences et en génie. Ces crédits ont cependant été l'objet d'une manipulation scandaleuse. Des banques, en effet, ont réussi à tirer profit d'une échappatoire fiscale du crédit d'impôt pour la recherche scientifique et le développement expérimental. Elles ont ainsi réclamé quelque 300 millions de dollars du Conseil du Trésor pour améliorer leur système informatique interne. Selon un article du *Globe and Mail* ayant pour titre «Ottawa powerless as firms told how to reap R & D tax credits», du 16 décembre 1994, des fiscalistes-conseil disent aux entreprises que si elles sont capables de faire ce qu'elles font sans savoir ce qu'elles font, c'est de la R et D.

Bizarre, n'est-ce pas? Il n'y a jamais assez d'argent dans les coffres du Trésor pour financer la recherche véritable mais il y en a toujours suffisamment pour quelque nouveau projet inutile d'entreprise. En 1992, le député libéral de St-Henri-Westmount a dit, en parlant des Conservateurs — et ces paroles pourraient tout aussi bien s'adresser à M. Martin en 1995 — que cela le rendait furieux que le gouvernement prétende améliorer le financement de la recherche et du développement, de la science et de la technologie, malgré un épouvantable dossier à ce chapitre. Le budget, d'après lui, ne faisait pas exception à la règle. Il voulait, disait-il, souligner le fossé énorme entre le discours du gouvernement et ce qui se réalise réellement. [D'après les Débats de la Chambre des communes, 1992, p. 7904]

Je suis du même avis. ■



# CAUT 1994 INCOME TAX GUIDE

Supplement to the CAUT Bulletin—Vol. 42, No. 2—February 1995

## PREFACE NOTES

(1) ALL REFERENCES ARE TO THE INCOME TAX ACT EXCEPT as where otherwise noted. In the Guide, he/she refers to the taxpayer unless otherwise specified.

(2) Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'TI-221R' and Quebec Interpretation Bulletins will also be referred to by the Department's issue number, e.g., "IMP80-1".

(3) Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.

Several cases in 1994 addressed the issue of payments to employees who are offered compensation for increased housing costs to entice them to accept job transfers to more expensive centres. *Roland M. MacDonald* rejected a scheme under which an employee transferred to Toronto from Regina was given a monthly allowance of \$700. It was a taxable benefit, not a subsidy, since it was not calculated on any quantifiable basis. *William R. Phillips* was decided by the Federal Court of Appeal and an appeal to the Supreme Court was dismissed. The decision appears to limit such tax-free compensation plans only to costs arising on sale of the old house (loss on re-sale into a flip property market, having to discharge a low-rate mortgage and incur a new higher-rate mortgage in the new city, etc.). This area is still being defined, but it is suggested that — while the courts have not closed the door by any means on tax-free compensation to employees moved between cities — great care be taken in assessing where a tax-free reimbursement is still possible, and in identifying and quantifying the reimbursable loss.

(4) Because the Province of Quebec levies its own personal income tax the figures in French quotation marks "« »" refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.

(5) There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.

(6) Deductible Dependents — The law allows single parents supporting a child under 18 (or physically or mentally infirm) to claim a credit equivalent to that available to a taxpayer supporting a dependant spouse. This was challenged in 1992 under The Charter of Rights and Freedoms on the grounds that the 18-year age limit is discriminatory. The challenge succeeded, which apparently allows a taxpayer now to deduct a child living at home even after the child has turned 18. This case is currently under appeal. Single parents who could claim the deduction under this expanded definition should consider asking Revenue Canada to reassess past years' returns. Under the government's "Fairness Package", tax years as far back as 1985 can be amended.

(7) There has been a major restructuring of programmes directed to families with children. After 1992, the Family Allowance System and the refundable and non-refundable tax credits for eligible children was eliminated and replaced with a non-taxable monthly child care benefit payable to eligible parents. The annual benefit varies by family size and family income as follows:

Family Income	One Child	Two Children	Three Children
\$ 0	\$1020	\$2040	\$3135
\$10,000	\$1520	\$2540	\$3635
\$20,000	\$1520	\$2540	\$3635
\$30,000	\$ 918	\$1836	\$2931
\$40,000	\$ 668	\$1336	\$2431
\$50,000	\$ 418	\$ 836	\$1931
\$60,000	\$ 168	\$ 336	\$1431
\$75,000	—	—	\$ 681

In Quebec the amounts are different, pursuant to an agreement between the federal and Quebec governments whereby the Quebec government determines the family allocation according to the number and ages of the children. For the first

eligible child, the basic amount is \$869; for the second eligible child, the basic amount is \$1000 and, for the third and all subsequent eligible children, the basic amount is \$1597. An additional amount of \$103 is also given for every child of 12 years old and over. Quebec also has its own Family Allowance System. These allowances are non-taxable.

(8) During 1994, the Federal Court of Appeal struck down the requirement that divorced custodial parents must pay tax on child support payments received from the ex-spouse, in the *Thibault* decision. The decision was based on a conclusion that Mme. Thibault was a victim of discrimination based on family status: she must pay tax as a custodial parent, while other custodians (eg. non-parental guardians with custody such as a grandmother) need not pay tax on receipts from the natural parents. The logic of this decision has been questioned by the federal government which has launched an appeal in the Supreme Court of Canada. As of the date of publication, no decision has been handed down, and the federal government has advised taxpayers against re-filing on the basis of the *Thibault* decision.

(9) Fairness Package — Bill C-18 was enacted on December 17, 1991. This bill contained amendments to various administrative provisions of the Income Tax Act. Under this federal legislation individuals can now request refunds, or request revisions to their 1985 and subsequent tax returns in certain situations which might have otherwise been unavailable. There is also some relief in the areas of interest and penalties, and late-filed, revoked or amended elections. Also, the appeal procedure is relaxed to give an individual one year from the filing deadline to file a Notice of Objection, which can be in the form of a letter to the local Chief of Appeals instead of a prescribed form.

(10) For those taxpayers who pay by instalments, a new system has been implemented effective September 1994. Beginning with the instalment due September 1994, taxpayers with income on which tax is not deducted at source and which attracts at least \$2,000 (\$1200 for Quebec residents) of tax in the year, must pay tax instalments on that income. This affects

taxpayers who in 1994 and either 1993 or 1992 had taxes payable at least \$2,000 (\$1200 for Quebec residents) higher than the total of tax deducted at source plus refundable tax credits.

(11) As anticipated, the \$100,000 lifetime capital gains deduction was eliminated effective February 22, 1994. But an election is available for 1994, to be filed with 1994 income tax returns, effectively crystallizing the accrued gains at February 22, 1994 and deferring any tax still due because of the crystallizing until the asset itself is sold sometime in the future.

(12) As of July 1, 1994 the cost of all employer-paid group term life insurance coverage is taxable to the employee (previously premiums for the first \$25,000 of coverage were exempt).

(13) Only seniors earning under \$25,921 are still eligible for the full credit. For those earning in excess of \$25,921, the age credit will be reduced by 15% of income in excess of \$25,921. For 1994, the reduction will be half of the calculated amount. Beginning in 1995, however, seniors earning above \$49,134 will lose the entire age tax credit.

(14) Revenue Canada is promoting "voluntary disclosure" by taxpayers who have unpaid tax. As long as it is the taxpayer and not Revenue Canada who initiates the process a taxpayer can pay up with interest but no penalties, by first giving a broad outline of the disclosure to a local Revenue Canada official, then following up with details upon request. A further incentive to be forthcoming about past unpaid tax is that there is no limitation period binding Revenue for unfilled returns or false or misleading information.

(15) Until 1993, a deceased's estate could make an RRSP contribution on behalf of a deceased within 60 days of death, getting a useful deduction and enlarging the RRSP which can then be moved tax-free to the surviving spouse. In 1993 the rule changed to allow RRSP contributions up to 60 days after the year of death, in line with contribution deadlines for all other taxpayers, and thus giving executors more time to take advantage of this useful planning tool.

(16) As of January 1, 1993 "spouse" includes any opposite sex partner with whom a taxpayer co-habits for at least 12 months, or who is a parent of a child of whom the taxpayer is a parent. The common-law "marriage" is deemed to continue until severed by a bona fide separation of at least 90 days. The purpose of the changes is to reflect the changes in Canadian society with respect to taxpayers' legal marital status. This will help co-habiting couples who until now were denied spousal RRSP contributions. However, these changes will penalize couples who have been claiming child tax credits, equivalent-to-married amounts, GST credits and child care expenses in situations which would have been disallowed had they been deemed married.

(17) Underlined portions indicate changes from the 1993 Guide.

## FEDERAL INCOME TAX RATES 1994

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0	—	17%
\$29,590	\$ 5,030	26%
\$59,180	\$12,724	29%

Note: For 1994 there is a 3% surtax of basic federal tax payable after deducting personal and dividend credits, plus a second surtax of 5% on basic federal tax in excess of \$12,500.

## COMPARATIVE PROVINCIAL RATES 1994 (% of Basic Federal Tax)

Newfoundland	69.0
Saskatchewan	50.0*
P.E.I.	59.5*
Alberta	45.5*
Nova Scotia	59.5*
B.C.	52.5*
New Brunswick	64.0*
N.W.T.	45.0
Quebec	(SEE BELOW)
Yukon	50.0
Ontario	58.0*
Manitoba	52.0*
Non-Residents	52.0**

\* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.

\*\* Extra Federal tax in lieu of provincial tax

## QUEBEC INCOME TAX RATES 1994

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0	—	16%
\$ 7,000	\$ 1,120	19%
\$14,000	\$ 2,450	21%
\$23,000	\$ 4,340	23%
\$50,000	\$10,550	24%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax. Starting in 1993 a new tax was imposed in Quebec called contribution to the Health Services Fund. This tax applies generally to the net income excluding salary. The maximum amount of tax is \$1000 and it is paid when the income (excluding salary) is over \$125,000. A non-refundable credit of 20% of the tax paid is given to the taxpayer. So, the net maximum paid is \$800.

## PERSONAL TAX CREDITS REDUCTION OF TAXES PAYABLE (Federal & Provincial, 1994)

	Quebec*	Other Provinces**
Basic Personal	\$ 2096	\$ 1592-1855
Married***	\$ 1944	\$ 1327-1546
Dependent		
First	\$ 520	
All Others	\$ 480	
Disabled	\$1405-MAX	\$ 390-454
Age Exemption****	\$ 934	\$ 858-1000
Mental/Physical Impairment-Self	\$ 1042	\$ 1044-1216
Education	\$ 769	\$ 158-184
CPP/QPP/UIC & Tuition	34%	25-29%
Pension Income	\$ 342	\$ 246-287
Charitable Donations		
First \$ 200	34%	25-29%
Excess	44%	42-49%
Medical Expenses Over 3% of Net Income	34%	25-29%

\* All credits for dependants are reduced by 20% of net income. All credits are calculated after the federal reduction of 16.5% for Quebec's residents.

\*\* Dependent upon provincial tax rates

\*\*\* For years after 1992, individuals of the opposite sex who are cohabiting for the preceding twelve months or are the parents of the same child will be treated as married.

\*\*\*\* The federal credit will be reduced where net income exceeds \$25,921.



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## DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

THE INCOME TAX ACT CONTAINS NO STATUTORY DEFINITION of 'income' although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are:

- (1) control test — the degree of control over not only what is to be done but how it is to be done, though in the case of professionals or the highly skilled, control over how work is performed is difficult, and therefore this test is in itself inconclusive;
- (2) integration or organization test — looks to whether the individual is part and parcel of an organization such that his/her work forms an integral part of its overall business;
- (3) economic reality test — an individual is less likely to be an employee if he bears risk of loss or has a chance of profit;
- (4) specific result test — an individual who is engaged to ensure his/her services are generally at his/her employer's disposal is more likely an employee than one who is engaged to ensure completion of specific work. Based on these four tests, the court then looks at the overall picture to determine if the person is an employee or independent contractor. (See CAUT Bulletin Dec. 1980, p. 8 for some additional details).

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his/her 'contract of service' as set out in sections 5 and 6 «32-33», «36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

In the 1991 *Bart* case, heard in Federal Tax Court, the taxpayer, a business professor, contracted with a foreign university to teach a course and he called the fees earned and expenses incurred those of his/her consulting business. In deciding that he was actually an employee and had entered into a contract of service rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself, and noted that the letter of appointment from the university was to the taxpayer personally not to the business.

## EMPLOYMENT INCOME

A TEACHER'S SALARY RECEIVED AS RECOMPENSE FOR TEACHING and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

## FRINGE BENEFITS INCLUDED IN INCOME

Examples of fringe benefits which must be included in income are as follows:

- (1) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;
- (2) allowances for personal or living expenses received from his/her employer;
- (3) the value of the benefit received through an employee's personal use of an automobile owned or leased by his/her employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the

personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven multiplied by 12 cents per kilometre.

- (4) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income as long as your employer has not made any contributions to the plan, however small. (Consult IT-428 for further details);
- (5) that part of a premium paid by the university for group life insurance in excess of \$25,000; since May 21, 1993, Quebec considers the whole premium paid as a taxable benefit, and since July 1, 1994 the federal government has taxed the entire premium. (See preface note 12);
- (6) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances. If an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;
- (7) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;
- (8) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows: (a) \$2,000 for each year an individual was employed by the employer or a related party; plus (b) \$1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement. These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

## FRINGE BENEFITS EXCLUDED FROM INCOME

Examples of fringe benefits which need not be included in income are as follows:

- (1) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;
- (2) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such services are non-discriminatory;
- (3) an employer's contributions to a group private supplementary health services plan, (including dental services) for employees as well as the value of benefits flowing from the plans; since May 21, 1993, Quebec considers these contributions as a taxable benefit;
- (4) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
- (5) free parking provided for employees;
- (6) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his/her employment;
- (7) the employer's contributions to a wage loss replacement plan for employees. Receipts from such a plan are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.
- (8) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in question;
- (9) certain consulting services which, generally, are in the areas of health, termination, or retirement.

## DEDUCTIONS AVAILABLE TO EMPLOYEES

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable. Since 1988 and 1993 in Quebec, deductions for UIC and CPP «QPP» respectively have been replaced by credits of 25-28% of amounts paid. These credits are covered by Section 118 of the Tax Act.

Allowable deductions from employment income include the following:

- (1) legal expenses—an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»).



(2) teacher's exchange fund—a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him/her in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).

(3) travelling expenses—incurred by an employee: (a) who is ordinarily required to carry on the duties of his employment away from his/her employer's place of business or in different places; and, (b) who has a contractual obligation to pay travelling expenses in the performance of his/her duties and for which he is not reimbursed by a travel allowance. The employee must include form T2200 «TP64.3» signed by the employer with his/her return.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. Since 1988, these expenses are subject to a limit of \$250 per month for interest and a maximum capital cost of \$20,000. Effective September 1, 1989, these limits have been increased to \$300 and \$24,000 respectively. (Paragraph 8 (1) (j) «64»). (IT-272R) (See "Automobile Expenses"). The deductibility of automobile lease payments is limited to \$650 per month. GST input tax credits are similarly restricted.

Employees may be eligible for a rebate of GST paid for these expenses. To claim this rebate, the taxpayer must complete form GST370, "Employee and Partner GST Rebate", and attach it to his/her return.

(4) dues and other expenses of performing duties — (a) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning employment income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68a») — (b) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (iv) «68b») — (c) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

(5) contributions to a registered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that, for defined benefit plans only, contributions in respect of pre-1990 years of past service during which the taxpayer was not a contributor to a pension plan, may be deducted up to a maximum of \$3,500 each year. For years of pre-1990 service during which the employee was a contributor, the \$3,500 is reduced by any contributions made in the current year to his/her registered pension plan. For example, in addition to his/her 1994 RRSP limit, an employee in 1994 may contribute up to \$3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. This additional contribution limit relates only to defined benefit registered pension plans, not to money purchase plans or RRSPs. Undeducted past service contributions carry forward indefinitely, so that if you are already making \$3,500 per year of current service contributions, you will not begin to deduct your past service contributions until you retire, and then you can deduct them at \$3,500 per eligible year. (See Pension Reform for details).

Supplemental plan arrangements for members at their allowable pension contribution limits have been established at some universities. These plans have special conditions attached to them and outline detailed procedures for the administration of such funds. Specific information about them ought to be obtained from those universities which have implemented such arrangements.

(6) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. (The courts cases now insist this distance be determined straight-line, not by road.) Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his/her spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT 178R2, IIMP 347-1 and form T1-M).

If the moving expenses are greater than the income earned at the new location, in the year of the move, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it

results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return. However, such income can include part-time income earned in the new city, even if the primary purpose of the move was for educational reasons. And if the student is married and the spouse takes up employment in the new centre, the spouse may claim costs of moving the family. Even if the taxpayer has too little income to need the moving deduction, he/she should still keep a careful record of the costs of moving since they reduce net income or taxable income, and many provincial tax credits (and the child benefit payments) are calculated based on the net or taxable income.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

Some taxpayers who are relocated are offered employment contracts which include lump-sum payments to compensate for higher housing costs in the new centre. An interesting case arose in 1993, when Revenue Canada tried to include such a payment in the taxpayer's income. The courts held the payment to be a non-taxable reimbursement, because it was clear he had to sell his/her home in a lower cost city and buy a comparable new house as a condition of receiving the money, and the contract also made it clear the payment was not compensation for services but reimbursement of increased expenses from which the taxpayer derived no profit. *Splane v MNR*.

However, it is important that the taxpayer receive the money as reimbursement for actual costs, and that this reimbursement be determined on a clearly quantifiable basis. In the 1994 case *Roland M. MacDonald* the taxpayer received a monthly allowance of \$700 to subsidize the higher housing costs he incurred upon transferring to Toronto from Regina. He relied on *Splane* but the Federal Court of Appeal found the \$700 to be a taxable allowance, not a subsidy, and held against the taxpayer. *Splane* was further restricted by the 1994 *Phillips* case, which distinguishes losses from selling an old home (e.g. loss arising on the sale because it has been sold on short notice in a flat market, or a loss caused by higher interest rates in the new centre due to the premature discharge of the old mortgage) from higher living/housing costs in the new centre. A compensation payment which is based on the quantifiable loss on sale is not taxable, but payments which amount to a subsidy of expenses incurred in buying a new house are treated differently.

*This area is still being defined, but it is suggested that while the courts have not closed the door by any means on tax-free compensation to employees moved between cities — great care should be taken in assessing where a tax-free reimbursement is still possible, and in identifying and quantifying the reimbursable loss.*

(7) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is \$5000 for each eligible child under 7 years of age at the end of the year; or who has a severe and prolonged physical or mental impairment. For children over 6 but under 14 at any time in the year the deduction is \$3000 each. In Quebec, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to \$150 per week are claimable for a child who is either under 7 years of age at the end of the year or is severely impaired; and \$90 per week in the case of children under 14. Attendance at hockey and similar schools also qualifies. Expenses may be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

In Quebec, since 1994, the child care expense deduction has been replaced with a refundable tax credit based on family income. This tax credit, whose rate varies from 75% to 26.4% of eligible expenses, is subject to net family income.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programmes and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These patents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada, is not deemed to be a resident under Subsection 250 (1) unless he/she fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

An interesting decision was delivered in 1989 by the Federal Court — Trial Division. The Taxpayer, Ms. E.C. Symes, claimed as business expense the costs of the nanny she employed to care for her children while she ran her law practice. The Crown contended that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses. The Supreme Court of Canada ruled in favour of the Crown in 1993.

(8) Self-funded leave of absence

Regulation 6801, issued on February 4, 1988, exempts certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The regulation basically provides that for an arrangement to qualify as a eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that: (a) no more than 33 1/3 per cent of the employee's salary may be deferred; (b) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral; (c) throughout the period of leave the employee does not receive salary from his/her employer directly or indirectly; (the employee may during the period continue to receive reasonable fringe benefits); and (d) the employee must return after the period of leave to his/her employer for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee, and interest on it is taxed to the employee in the year it is earned.

(9) Stock Savings Plan (SSP) (Quebec residents only)

An individual residing in Quebec on the last day of the taxation year may deduct from his/her taxable income, for the purposes of Quebec tax only, the cost of eligible stocks or convertible titles purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks, the convertible titles or 10% of his/her earned income. A particularly interesting feature is the permanent tax savings if the stocks or titles are left at least two years in the Plan. Stocks or titles will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by him/her for safekeeping. Certain stocks issued by a small corporation are eligible for a deduction equal to 100% of their purchase price. The convertible titles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than \$250 million).

(10) Alimony and Maintenance Payments

Prior to 1993, alimony payments could be deducted if made pursuant to a court order or a written separation agreement, as long as they were paid on a periodic basis, but maintenance payments (to a separated spouse or ex-common-law spouse) had to be under court order. The new definition of "spouse" (see introduction, paragraph 16) does away with this distinction and apparently common-law spouses no longer require court orders, only a written separation agreement. It appears that a pre-1993 breakdown of a common-law relationship severed without court order cannot be retroactively validated under the new rules, but if the same couple reunited after 1992 then split up they could fall under the new rules.

Amounts under the separation agreement or court order are deductible to the payor and taxable to the recipient, provided they satisfy all of the criteria required by the Income Tax Act. (See also Preface Note 8.) If recipient spouses direct their alimony to a third party, they are still taxed as if they had received it. The payments must be periodic; a lump-sum payment is disallowed unless it is a catch-up of overdue periodic payments.

Legal fees for divorce proceedings or to establish a right to alimony or maintenance are not deductible, but fees involved in suing a spouse to enforce a court order are. Costs of defending such an action, or of defending an action claiming increased maintenance, are non-deductible.

(11) Registered Retirement Savings Plan Contribution

Comments follow with respect to its application to 1991 and subsequent years. Allowable amounts reduce net income.

After 1990 the absolute dollar limits were increased as follows under pension reform: for 1991 to \$11,500; for 1992 to \$12,500; for 1993 to \$12,500; for 1994 to \$13,500; for 1995 to \$14,500; for 1996 to \$15,500; after which the limit will be adjusted for inflation. After 1990, the 20% limit was reduced to 18% of earned income. These limits are reduced by a "Pension Adjustment" for those who are members of a RPP. The adjustments are based on the prior year. Employers are required to report each individual's Pension Adjustment to Revenue Canada which then reports the RRSP limit to the taxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward to increase an individual's annual limit in the future for up to seven years. (See "Pension Reform" for additional comments).

It is worth mentioning that in addition to contributing to your own RRSP, you may also contribute to a plan in the name of your spouse, subject to the rule that contributions to your plan and the spousal plan combined are subject to your overall contribution limit. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be



noted that if you contribute to your spouse's RRSP any withdrawals within two years of contribution are included in your income. (The time-limit starts from the year in which the contribution was made, not deducted, so if a taxpayer contributes to a spousal RRSP in February 1994 and deducts it from his/her 1993 income, he/she will be taxed on any withdrawals made before 1997.) There is also an interim measure, discussed below under Pension Reform allowing an individual to contribute an additional \$6,000 per year to the spouse's RRSP (Subsections 146 (8.3), (8.5), (8.6) and (8.7) «931.1, 931.3, 931.4, 931.5»). Interest on funds borrowed to contribute to RPPs and RRSPs is not deductible.

If an individual has received a retiring allowance (which by definition includes a severance settlement), he/she may transfer a portion into his/her own RRSP subject to the limits mentioned in the "fringe benefits" section.

A taxpayer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Your RRSP must be collapsed before December 31 in the year you become 71 years of age.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

- \* an annuity for life,
- \* an annuity for a fixed term, or
- \* a registered retirement income fund (RRIF), out of which payment will be made to you each year.

The rules governing payouts from RRIFs changed effective the beginning of 1993. The new rules increase the proportion of total RRIF assets which must be paid out as RRIF income from age 71 to 77; beyond age 78, the minimum payout percentage under the new rules is lowered. RRIFs set up before 1993 can choose to keep the present (lower) payout percentages up to age 77. Thereafter, all RRIFs regardless of their year of creation are subject to the same percentage payout rules. The pre-1993 rules required that 100% of all assets be paid out by age 90. The new rules impose no time limits at all.

In addition to annuities or RRIFs, changes are currently in progress which will eventually permit a taxpayer to delay buying an annuity until he/she turns 80, while allowing him/her to withdraw a portion of the principal annually. These "life income funds" are designed as an alternative to life annuities, allowing the LIF holder to manage his/her money after it is transferred from an RRSP. Quebec has already allowed LIFs, and Ontario is finalizing its own plan, differing from Quebec in that the spouse's written consent is required before purchase. In Ontario, the LIF is required to be registered with Revenue Canada; in Quebec, with Revenue Canada and Revenue Quebec. Currently, Alberta, Saskatchewan, Manitoba and Nova Scotia are moving to implement LIFs.

Individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from a RRIF. Payments from a RRIF may start at any time after purchase.

#### (12) Home Office (T2200's)

It is worth noting that a taxpayer may be deemed an employee, but if he/she is not provided with an office by the employer, and the employer so certifies on a form T2200, then a room set aside in the employee's house and used solely for the purpose of earning income can be claimed as a home office. The employee can deduct a proportionate part of the rent, or if an owned home, he/she may deduct a reasonable proportion of maintenance costs (fuel, electricity, cleaning, minor repairs).

#### PENSION REFORM

The major aim of the pension rules in place since 1990 has been to increase the tax-assistance limits for all types of pension plans. In particular, there has been an attempt to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation is prepared by the employer and indicated on the employee's T4. This pension adjustment is based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The taxpayer receives with his/her notice of assessment, information indicating the amount of RRSP contribution room he or she has (i.e. how much the taxpayer can contribute to his/her RRSP).

It is to be noted that even individuals in a defined benefit pension which provides the maximum benefit will still have \$1000 of RRSP room.

Also taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as was the case under the previous system. On the other hand, the taxpayer can make a contribution in a year (subject to the limits) and not claim the deduction until a later year when, for example, his/her income is taxed at a higher rate. Another provision allows an individual to contribute up to \$8,000 in excess of his/her limits, and while he/she does not get a tax deduction for the contribution, interest thereon accumulates tax-free. However, this \$8,000 is intended as a lifetime

overcontribution "cushion" for the taxpayer in the event that the calculations for the new rules governing integration of registered pension plan contributions and RRSPs result in the taxpayer exceeding his/her RRSP limits. Apart from the "cushion" the normal rules which impose a 1% per month penalty on excess contributions would apply, so careful use of the lifetime overcontribution "cushion" is recommended.

The maximum contribution limits were revised in the February 1992 budget and are now as follows:

Year	RPP Money Purchase Limit	RRSP Limit
1990 (a)	\$ 3,500	\$ 7,500 (b)
1991	\$12,500	\$11,500 (c)
1992	\$12,500	\$12,500
1993	\$13,500	\$12,500
1994	\$14,500	\$13,500
1995	\$15,500	\$14,500
1996	indexed	\$15,500

(a) The dollar limits for 1990 were limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income. However, beginning 1991, earned income includes disability benefits paid under CPP/QPP.

(b) This limit is reduced to \$3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Sharing Plans (DPSPs), where a contribution was made in the year. The special provision for a transfer of up to \$6,000 of pension income to a spousal RRSP will continue for 1989 to 1994, after which this provision is ended.

(c) The limit for 1991 and subsequent years is reduced by the amount of any PA (Pension Adjustment) for the preceding year. The carry forward of unused RRSP room to a subsequent year first applied in 1991.

From February 29, 1992 to March 1, 1993, RRSP holders were allowed to borrow tax-free up to \$20,000 of existing funds from their RRSP to buy a principal place of residence before October 1, 1993. Couples (including common-law spouses) could each withdraw up to \$20,000 for a jointly owned home, if it was not previously owned by either spouse. A taxpayer could not put funds into his/her RRSP and then borrow them to put toward a house: the rules only allowed a taxpayer to claim an RRSP deduction for contributions in excess of withdrawals under this plan. This programme was extended by the Economic Statement of December 1992 to permit withdrawals to March 1, 1994, for homes purchased by September 30, 1994. Amounts withdrawn under either the original or the extended plan are repayable without interest in equal installments over 15 years, the first repayment to the RRSP due by December 31, 1995.

The 1994 budget has made this a permanent programme, allowing first-time home buyers to use RRSP funds to buy a house after March 1, 1994, by tax-free withdrawals of up to \$20,000 to buy a house by October 1 of the calendar year following the year of withdrawal. A taxpayer is deemed a first-time buyer if neither the taxpayer nor his/her spouse has owned a principal residence for at least the five calendar years preceding the date of withdrawal. The new rules require that, to be eligible for a deduction for income tax purposes, funds deposited in an RRSP need only remain in the RRSP for 90 days prior to withdrawal under the terms of the revised homebuyer's plan. Repayments of the withdrawal funds are to be in installments of up to 15 years, beginning the second calendar year following the calendar year of withdrawal. Repayments made in the first 60 days of a calendar year are allowed as repayments relating to the previous calendar year.

## SCHOLARSHIPS AND GRANTS

### SCHOLARSHIPS, FELLOWSHIPS, BURSARIES AND PRIZES

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. However, if the grantee spends the award money "in the production of a literary, dramatic, musical or artistic work", then in calculating the taxable amount, the grantee can deduct from the awards all outlays made to qualify for the award, up to the amount spent in the production. The eligible outlays do not include personal living expenses or reimbursed or tax-deductible amounts. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500

deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

### RESEARCH GRANTS AND EXPENSES

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) «312g» (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (1) (o) «312H») and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes, as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university. In this regard, it is important to note that recently, Revenue Quebec re-assessed certain recipients of university research grants from universities in Quebec, on the basis that they were in receipt of employment income notwithstanding that the funds were described as research grants.

A researcher is entitled to claim his/her expenses of travelling

(1) between his/her home and the place at which he temporarily resides while engaged in the research work;

(2) from one temporary location to another; and

(3) on field trips connected with his/her work (IT-75R2, paragraph 29).

The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his/her eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his/her university for a research grant in lieu of all or part of his/her salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See "Sabbatical Leaves").

It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 (or \$1,000 if receipts span two calendar years), from his/her fellowship, as well as the total amount of his/her research expenses from his/her research grant.



## SABBATICAL LEAVES

ONLY THE CANADIAN INCOME TAX ASPECTS OF SABBATICAL leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

### RESIDENCY

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued IT-221R2 dealing with residency. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants and personal property and social ties:

**Dwelling Place** — "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his/her occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

**Spouse and Dependents** — "If a married individual leaves Canada, but his/her spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

**Personal Property and Social Ties** — "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc.) or social ties (e.g. club memberships, etc.) within Canada after his departure."

**Other Residential Ties** — Other ties that may be relevant are the retention of:

- (1) provincial hospitalization and medical insurance coverage;
- (2) a seasonal residence in Canada;
- (3) professional or other memberships in Canada (on a resident basis); and
- (4) family allowance payments.

### OVERSEAS EMPLOYMENT EXEMPTION

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax (Section 122.3). An employee may be granted an income-tax reduction of up to 80% of his/her overseas remuneration. This credit is based on maximum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

### RESEARCH EXPENSES DURING SABBATICAL

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

**Sabbaticals (Residents of Canada)** — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his/her world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research grants to cover research expenses.

**Sabbaticals (Non-residents of Canada)** — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are:

- (1) sabbatical salaries, business or professional income, research grants, fellowships, etc.,
- (2) investment income and
- (3) rental income.

A taxpayer must file an individual income tax return in respect of the income included in class (1) above, (IT-75R2, paragraph 35). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above (Section 115). Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

- (1) the work is performed outside Canada, and
- (2) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his/her employer.

(See "Canadian Investment Income of Non-Residents" for the tax treatment of non-resident investment and rental income.) Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

### LEAVES OF ABSENCE TAKEN ABROAD

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his/her world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in the new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094».

A taxpayer who plans to abandon temporarily his/her Canadian residency should consider the rights to claim a tax credit for Canadian income taxes under the tax laws of the new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his/her salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

## BUSINESS INCOME

MANY TEACHERS PROVIDE SERVICES AS INDEPENDENT CONTRACTORS for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. Such individuals will need to become familiar with the GST rules which may apply to this business activity.

The GST is designed as a tax on the final consumer although it is imposed on a multi-stage basis. Therefore, each registrant (which in very general terms is anybody delivering a good or service) charges GST on the goods or services it sells and pays GST on the goods or services it buys for which it will claim an input tax credit. All it remits to the government is the net amount.

The "small supplier" provision in the legislation gives a business generating less than \$30,000 of taxable sales the right to choose whether to register. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disadvantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged.

The main disadvantage of registration is that records have to be maintained and periodic returns filed which may prove costly in either time or professional fees.

The "quick method" of filing allows a registrant charging GST to keep the GST less a remittance based on a fixed percentage of sales, the difference to be in lieu of any input tax credits on non-capital outlays. (Note that GST on capital items purchased will always be refunded regardless of the filing method chosen.) Also, qualifying small businesses can file once a year rather than quarterly. Qualifying businesses include manufacturers, retailers and service companies with annual sales under \$200,000; food stores with sales under \$500,000; but do not include legal, accounting or financial consulting businesses. The fixed percentages range from 1% for food stores, to 3% for retailers, to 5% for manufacturers and services.

Quebec is at present committed to harmonizing its provincial sales tax with the federal GST. On July 1, 1992 Quebec imposed a provincial sales tax (QST) of 8% on goods and 4% on services. The tax is in addition to the 7% GST, for combined rates of 11.28% and 15.56% respectively. Since May 13, 1994, the rates of 8% and 4% were replaced by a single rate of 6.5%. The new combined rate is then 13.96%.

All music lessons, regardless of the level taught, are considered "educational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service", as long as the tutoring follows a school curriculum. Otherwise GST must be charged. All books are subject to GST taxation, regardless of whether they are purchased for educational or recreational purposes. In Quebec, books are exempted from QST.

Most medical services provided by health care professionals are exempt. Suppliers of medical services do not charge their patients but cannot claim back GST paid on inputs either. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional as a taxpayer.

Charities registered for income tax purposes are generally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over \$5.00; admission tickets if not over \$1; admissions prices to films or shows if tickets are priced at cost; services targeted to underprivileged or disabled children; memberships in public bodies. The rules and exemptions are complex and should be consulted. However, charities are also given a 50% rebate for GST paid on purchases for non-commercial use, and application can be made on a prescribed form. Receipts need not be filed but should be retained in case of a later query or audit.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where the subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

**CONTRACT FOR SERVICES**  
However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

(1) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he/she requires to attain the desired result (Interpretation Bulletin IT-312, paragraph 4).

(2) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him/her in providing the services should be clearly defined in a formal contract or exchange of correspondence.

(3) The employment of the services of others by a teacher in carrying out his/her contractual obligation is evidence of a contract for services.

(4) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests discussed earlier in this guide.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the uni-



versity does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP or QPP or UIC on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospects for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Some universities will honour such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See "Home Office Expenses"). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency must be paid when his/her annual income tax return is subsequently filed. Furthermore, taxpayers with income on which tax is not deducted at source and which attracts at least \$2000 (\$1200 for Quebec residents) of tax in the year are required to make quarterly instalment payments, failing which interest will be charged on the deficiency (See Individual Income Tax Return for calculation of "Net Income") (Subsection 156 (1) «1026»).

#### FISCAL YEAR

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1994. The income for the twelve months ending January 31, 1994 will not be reported by the taxpayer until he/she files the 1994 income tax return, despite the fact that 11/12ths of the business income was earned in 1993. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period").

Such approval is only given if a genuine business logic can be shown to justify the change; for example, a decision to change the year-end to bring the financial year-end in line with the business cycle of the taxpayer.

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected. While the selection of a short initial business year has the desired effect of limiting tax it should be remembered that a return to employment can create, in effect, two years income in one with the possibility of higher rates and tax payable.

But the taxpayer may consider the fiscal period in which he/she disposed of the business to have ended at the time it would have otherwise ended if the taxpayer had not disposed of the business during the fiscal period.

#### ACCOUNTING FOR PROFESSIONAL INCOME

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, 150, 152»).

#### DEDUCTIONS FROM BUSINESS INCOME

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 80% of actual cost. (50% in Quebec for those costs incurred after May 20, 1993, and 50% federally for expenses incurred after February 1994. Recovery of GST on these outlays is also now only 50%). One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense is reasonable in the circumstances and intended to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

#### HOME OFFICE EXPENSES

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

(1) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred.

(2) a taxpayer who claims capital cost allowance renders himself/herself liable to taxable capital gains upon the office portion of his/her home when he/she sells or converts it to personal use.

Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-20R3, paragraphs «35, 36 and 37»). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-20R3 paragraph «38»). (See "Capital Gains Exemption").

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. In Quebec, computer hardware bought new and used for business purposes is deductible at the rate of 100% (class 12). At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost". (See example under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

#### CONVENTION EXPENSES

The general rule is that a taxpayer may deduct from business income the cost of up to two conventions a year held by a business or professional organization related to the taxpayer's business. The law requires the convention be held at a location consistent with the territorial scope of the organization, but if the organization is an international one, this would allow deductibility of a convention held almost anywhere. A taxpayer can be required on audit to prove the convention helped him/her in earning income from business. He/she cannot deduct costs of a spouse or children (unless they are active in the business), and can only deduct 80% of the convention cost represented by food and entertainment. For Ontario and Quebec provincial tax purposes, only 50% of such costs are deductible beginning June 1993 and May 21 1993 for Quebec. Only 50% of such costs are deductible for federal tax purposes when incurred after February 1994.

#### AUTOMOBILE EXPENSES

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to

and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in the home the costs of travelling between the office and the premises of the clients may be claimed.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchases before September 1st 1989 is limited to \$250 per month and \$300 per month for a car purchased after August 31, 1989.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada imposed a maximum value of \$20,000 including sales tax. Lease payments are restricted to the least of the payment, \$600 per month (\$650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that \$20,000 is to 85% of the list price including sales tax. This maximum was increased to \$24,000 for acquisitions after August 31, 1989. (If the car was acquired after December 31, 1990 the maximum value of \$24,000 is exclusive of GST and provincial sales tax.)

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

Each auto purchased after 1987 for an amount exceeding the maximum must form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased for less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1992 for	\$ 15,000
Capital cost allowance for 1992	
30% of \$15,000 X 1/2	(2,250)
Undepreciated capital cost	
Dec. 31, 1992	\$ 12,750
Capital cost allowance for 1993	
30% of \$12,750	(3,825)
Undepreciated capital cost	
Dec. 31, 1993	\$ 8,925

If we assume the vehicle was sold or traded in 1994 for \$6000 the loss of \$2925 may be deductible in certain circumstances as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1994 the replacement vehicle cost \$25,000 before tax. The deduction for 1994 is 1/2 (half year rule for new assets) x 30% x \$24,000 or \$3600. (This assumes no PST and fully recoverable GST. If PST is 8% and no GST is recovered, the car can be put into the relevant class for CCA purposes at \$27,600, i.e. to include PST and GST calculated on \$24,000.)

A statement of automobile expenses for 1994 might consist of the following:

<b>Operating expenses</b>	
Gasoline	\$ 2,000
Car wash	200
Parking	360
Repairs	700
Licence	60
Insurance	400
Finance charges	1,560
	\$ 5,280
Capital cost allowance (excluding any potential terminal loss)	\$ 3,600
<b>TOTAL</b>	<b>\$ 8,880</b>

<b>Kilometres travelled</b>	
Old car - odometer reading when sold	64,000 km
- odometer reading Jan. 1, 1994	(53,000)
Kilometres - old car	11,000
New car - odometer reading Dec. 31, 1994	11,200
<b>TOTAL kilometres - both cars</b>	<b>22,200 km</b>

Cost per kilometre - .40  
( \$ 8,880 / 22,200 km )

TOTAL business use of automobile for the year 3,000 km

Automobile expense claim - 3,000 km x .40/km \$ 1,200

For those registered for GST, tax paid on these business expenses will qualify for an input tax credit.

#### BUSINESS OR PROFESSIONAL FEE INCOME

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year").

The following statement is a typical example:



## Income Statement for the Year Ending Dec. 31, 1994

Income - professional fees earned	\$ 14,000
Expenses	
Office (See Statement of office expenses)	\$ 1,435
Stationery and supplies	250
Books and periodicals	200
Professional society fees	460
Automobile (See Automobile expense claim)	1,200
Capital cost allowance - furnishings	480
<b>TOTAL</b>	<b>\$ 4,025</b>
Net professional income	\$ 9,975

## Statement of office expenses

Realty taxes	\$ 2,000
Interest on mortgage	7,600
Insurance	200
Heat	800
Telephone	250
Water	175
Light	455
<b>TOTAL</b>	<b>\$ 11,480</b>

One-eighth\* \$ 1,435

\*Assuming that the rules as discussed under Home Office Expenses are complied with, and the office occupies 250 square feet in a house of 2,000 square feet.

## Statement of capital cost allowance - furnishings and equipment

Class 8 - 20%	
Undepreciated capital cost Jan. 1, 1994	\$ 2,000
Purchase - electric typewriter	850
	<b>\$ 2,850</b>
Less proceeds of sale of old typewriter	50
Dec. 31, 1994	<b>\$ 2,800</b>

Capital cost allowance for 1994	
20% of 2,000	\$ 400
20% of (\$850 - \$50)	80
2	<b>\$ 480</b>

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

## INVESTMENT TAX CREDITS

The tax system contains rules permitting taxpayers to claim a tax credit for part of the cost of conducting scientific research. Eligible expenses include purchases of equipment and outlays for operating costs, as long as it is for work which is done by or for a Canadian controlled private corporation furthering "scientific research and experimental development", as defined by Revenue Canada.

This system allows tax credits or, in certain circumstances, cash refunds to companies engaged in research with commercial application, including many small companies incorporated by individual scientists. The rates vary among regions of Canada depending upon their state of economic development. Research salaries, including salaries paid to the incorporator, are eligible expenses. Since December 1992, the rules have been changed again to simplify determination of eligible "overhead" costs. Overhead-type outlays up to 65% of direct research salaries can be claimed.

It is to be noted that Revenue Canada now requires that any application for investment tax credits be filed within eighteen months of the end of the fiscal year of any corporation.

These rules are potentially very helpful to researchers, but require careful professional guidance, particularly since many provinces have parallel programmes of their own with different rules. (See guidelines regarding re-filing of prior years' returns pursuant to the terms of the Fairness Package — preface note 8).

## TAXATION OF ARTISTS, WRITERS AND MUSICIANS

On March 6, 1989, Revenue Canada issued Bulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes. Generally, the IT Bulletin recognizes that artists may take years to recognize a profit from their activities, but at the same time tries to distinguish between genuine artists engaged in artistic business and those merely engaged in a hobby. In *Daniel J. Brock (1994)* the principle was recognized that one criterion of business — as opposed to a hobby — is the reasonable expectation of profit. In the *Brock* case, a writer-teacher had losses in 1986-1989 of \$4,202, \$7,152, \$5,674 and \$3,858 respectively, and enjoyed his first

sales only in 1992 (of \$6,286). His losses were disallowed on the grounds that he was not engaged in a profit-making venture.

Artists, writers and musicians should also refer to IT-311 (IMP 80-S) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3R1) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (1)(p), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas.

## INCORPORATION

SIGNIFICANT TAX ADVANTAGES MAY BE OBTAINED BY INCORPORATING a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 23%, compared to personal tax rates ranging from 24% to 53%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the \$500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation. (See "Capital Gains Exemption"). The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

## PERSONAL SERVICE CORPORATIONS

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporation are for the wages, salaries and other employment benefits paid to these incorporated individuals. No other expenses are deductible. Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such arrangements at the present time.

In 1993, the Tax Court in *David T. McDonald Co.* looked at the taxpayer corporation set up by a man who had many years of experience in importing and marketing shoes representing a foreign producer in Canada. Revenue Canada failed to prove it was a personal services corporation (PSC), because McDonald had so many years in the trade that he was a credible consultant, and the corporation bought and sold on its own account. *Société de Projets ETPA Inc.* (1993) decided that the taxpayer company was not a PSC by determining that the company with which it did business exercised no control over the principal shareholder; the taxpayer company did some business elsewhere; rent was paid to the other company, and overtime costs borne by the taxpayer corporation; expenses and risk of loss were on the taxpayer.

## BUSINESS INVESTMENT LOSSES

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be carried on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effectively insolvent includes bankruptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact, it was dormant for 24 months.

## MISCELLANEOUS

## CAPITAL GAINS EXEMPTION

Each individual up to February 22, 1994 had a cumulative life time exemption of \$100,000 available to offset capital gains. The exception to this remains (for now) the case of the family business or family farm where an additional exemption of \$400,000 may be available; this is presently being reviewed by the Department of Finance. It should be noted that these figures offset gross capital gains and not the net amount after deducting the tax exempt portion. Tax reform has increased the percentage of gross capital gains which must be added to income from the 1987 level of 50% to 66 2/3% for 1988 and 1989 and 75% thereafter.

In 1992 a change was introduced in respect of sales of real estate bought after February 1992. Capital gains on such property were no longer protected. For property bought

before February 1992 but sold after February 1992, the capital gains still qualified for the exemption but only for the number of months of the total holding period that the property was held before March 1992. So a property bought in March 1989 and sold in March 1994 would, upon sale, have a capital gain which is only 3/5 exempt under the new rules.

In the 1994 budget, the federal government introduced an election to be filed with the 1994 returns whereby a capital property can be deemed sold on February 22, 1994 and capital gains accrued to that date deemed realized, with the lifetime exemption available to offset the increase in the cost base. No actual tax is due until the property is finally sold, even if the exemption available does not cover the entire gain. (Consistent with the changes made in 1992, tax is payable on the pro-rated portion of the capital gain arising between February 1992 and the point of "deemed sale" in February 1994, but no tax is payable in respect of the period between 1992 and 1994 until the property is actually sold).

Readers will note that these changes will affect second family homes. For properties such as family cottages which are likely to be retained and bequeathed to children, consideration should be given to gifting the property now when most of the accrued gain can be protected. Gifting is deemed by Revenue Canada to be a disposal at fair market value. Current gifting of capital property with accrued gains or anticipated significant future gains should not be attempted without adequate tax and legal advice. It is obvious that having children control property you intend to use during your lifetime may have certain pitfalls.

It is important to note that professional advice may be necessary before utilizing this deduction. The capital deduction will impact on a taxpayer's net income gains (as opposed to taxable income), and that in turn can affect eligibility for government programmes such as child tax benefit, etc. and may also result in liability for alternative minimum tax.

Starting in 1988 the capital gains exemption cannot be claimed except to the extent that net taxable capital gains (capital gains less capital losses) exceed the taxpayer's cumulative net investment loss (CNIL). CNIL is defined as the excess of a taxpayer's investment losses over investment income. This has the effect of denying the exemption until such time as the taxable capital gains exceed CNIL.

## CUMULATIVE NET INVESTMENT LOSSES (CNIL)

Because the government does not wish to allow capital gains to remain untaxed while permitting the deduction of interest expense on carrying such investments, this concept of CNIL was introduced. Your CNIL account consists of net lifetime losses from passive investments as follows:

- (1) amounts deducted in computing net property income (i.e. property income net of such costs as interest and carrying charges). Property in this context includes securities which normally provide interest and dividends as well as rental properties.
- (2) property losses net of gains (rental losses etc.)
- (3) limited partnership losses net of gains
- (4) 50% of natural resource exploration and expense deduction net of profits.

As this CNIL amount is cumulative from 1988, it is an important calculation if you ever wish to claim the capital gains exemption. Revenue Canada will advise taxpayers upon request of their CNIL balance and readers may wish to update it to be certain of this exemption.

## U.S. ESTATE TAXES

Unlike Canada, the US imposes death duties on property owned in the US including that owned by non-residents. The tax starts when total property in the US exceeds \$60,000 and the rates escalate quickly. Because Canada has no similar tax there is, at least at this point, no offsetting tax credit. Holding such property in joint name ensures that each owner gets the \$60,000 exemption. Here again, those affected will need to seek professional advice.

## ALTERNATIVE MINIMUM TAX

Alternative minimum tax (AMT) measures were introduced effective in 1986. Because of changes to the original proposals and a \$40,000 income exemption, this tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSPs after 1985. Taxpayers using the lifetime capital gains exemption may be impacted since the tax-free section of the gain is added back for AMT calculations.

## MUR8s

Tax reform has sounded the death knell for MUR8s. The capital cost allowance deduction on any certified MURB acquired after June 17, 1987 is subject to the ordinary rental loss restriction in that, in aggregate, a rental loss may not be created or increased by CCA. While the programme had terminated at the end of 1981, some MURBs could be acquired from an earlier purchaser. Existing owners at June 17, 1987 may claim CCA to create or increase a rental loss which could be applied against income from other sources until 1993. New owners may not.



## FARMS

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under the 1987 tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has decided to consult further with farm groups before implementing further changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

The law seeks to give full farming losses to bona fide farmers while restricting their deductibility in the case of those who farm as a hobby while deriving their main income from elsewhere. The decision in *E. Wurtz* (1993) defines the question a court will ask in determining if a farmer is full-time or not: was his or her other source of income "the fuel for the engine of economic survival during a period of an unbroken string of substantial farm losses." If yes, his or her ability to deduct farm losses is restricted.

In *Alphonse E. Leblanc* (1994), the court also looked to the investment in the business by the taxpayer. Dr. Leblanc had invested considerable time and some \$900,000 in his vineyards, as opposed to only \$78,000 of capital in his medical practice. He began to generate profit in his first year of commercial production, and the court treated him as a full-time farmer, with no restrictions on his deductible losses. It is important, however, to note that the courts will evaluate each farm loss case on its own merits, given the wide variety of circumstances which may be involved.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may permit the vendor to claim the \$500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

## WORKS OF ART

Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

## INTEREST EXPENSE

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes his/her income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible.

Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses". Where the individual is actively engaged in the business such losses will be business rather than investment losses.

## CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

WITH A FEW MINOR EXCEPTIONS, DIVIDENDS, INTEREST, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his/her non-residency to companies, banks, and other institutions that pay him/her such income and direct them to withhold the tax and remit it to his/her District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his/her investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

## CANADIAN DEPARTURE TAX

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 128.1 «242-247»). Exemptions and elective provisions exist and should be investigated.

## CANADIAN RENTAL INCOME

**Non-residents.** If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

I(a) The taxpayer may arrange with an agent, or his/her tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (4)). (The Québec Taxation Act does not levy a withholding tax on payments to non-residents).

I(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the building since it will only be recaptured upon reoccupation and this will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or Professional Fee Income").

For example, suppose a teacher rented his/her residence containing furnishings valued at \$10,000 on September 1, 1993 under a lease running from September 1, 1993 to August 31, 1994. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received during the period of September 1, 1993 to December 31, 1993. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1994 turns out to be greater than \$9,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of market value over \$9,000 will be recaptured in 1994. If the fair market value should exceed \$10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in 1994. The teacher will be entitled to no capital cost allowance for 1994 in any event since the property was not in use as a business asset on December 31, 1994.

The above example assumes that the teacher had a cash profit (income before CCA) of at least \$1,000 during the period from September 1, 1993 to December 31, 1993. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal

loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (See "Election under Subsection 45 (2) «284»").

(2) As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under I(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

**Residents.** An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his/her world income including the net rental income of his/her home, if applicable. (See form T-776, Statement of real estate rentals).

## ELECTION UNDER SUBSECTION 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his/her property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair market values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expenses except capital cost allowance) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his/her employer wishing him/her to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

## SUMMARY OF ADVANTAGES OF NON-RESIDENT STATUS

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

- (1) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- (2) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- (3) Net rental income will probably be taxed at lower rates to non-residents than to residents.



(4) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.

(5) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his/her interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

## INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

IN ADDITION TO THE CANADA-UNITED KINGDOM INCOME Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of August 1994.

Argentina, Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Cyprus, Czech Republic, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana, Hungary, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Liberia, Luxembourg, Malaysia, Malta, Mexico, Morocco, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Russia, Singapore, Slovakia, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, Zambia, and Zimbabwe.

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of August 1994.

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years. Discussions have now commenced with a view to restoring the treaty.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention referred to below.

### CANADIAN TAX CREDIT FOR FOREIGN TAXES

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

### CANADIAN TAXATION OF SABBATICAL SALARY

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he/she is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) (i) 1093d). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

### THE O.E.C.D. MODEL CONVENTION

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977, and updated on July 23, 1992. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (articles 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of

capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

**Article 4: Resident** — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his/her resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

**Article 14: Independent personal services** — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he/she has a fixed base regularly available to him/her in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". "Professional services" include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

**Article 15: Dependent personal service** — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

- (1) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and
- (2) the remuneration is paid by an employer who is not a resident of State 'B', and
- (3) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

**Article 19: Government service** — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxable only in State 'B'.

**Article 20: Students** — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

### GENERAL PROVISIONS

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115 (2) (b) and (b.1) 1093 (b) and (c)). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

### SPECIAL EXEMPTION FOR TEACHING REMUNERATION

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 68R2, as well as the applicable treaty.

### RESIDENTS OF TREATY COUNTRIES TEACHING IN CANADA

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

### CANADIAN RESIDENTS TEACHING IN TREATY COUNTRIES

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

### FOREIGN TAXATION

This section deals with specific and unique articles in conventions with some of Canada's major trading partners. In this issue of the guide we have removed the sub-sections dealing with the conventions with Italy and Japan. Readers requiring this information may refer to the 1989 guide.

#### The United States

The Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention. A Protocol between Canada and the United States for a new treaty was signed August 31, 1994 but will only be effective when it receives legislative approval in both countries.

Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational



tional educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

**Overriding rules** — The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers are: **Article IV: Residence** — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

**Article XIV: Independent personal services** — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

**Article XV: Dependent personal services** — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

- (1) the remuneration is not more than \$10,000 (U.S.) or
- (2) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

**Article XIX: Government service** — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

**Article XX: Students** — See Article 20 of the OECD Model Convention.

#### The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

**Article XIV: Professional services** — (See Article 14 of the Model Convention). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K., the individual may then claim a foreign tax credit from his/her Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he/she shall not be taxed on the U.K. source income by Canada, but will possibly be taxed thereon by the U.K.

**Article XV: Dependent personal services** — (See Article 15 of the Model Convention). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

- (1) the recipient is present in the U.K. for not more than 183 days during the calendar year, and,
- (2) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and
- (3) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

**Article XVIII: Government service** — (See Article 19 of the Model Convention). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

**Article XIX: Students** — The provisions of Article 20 of the Model Convention apply.

#### France

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if the home or principal place of abode is in France. The "home" will be where the family normally lives and the principal place of abode will probably be in France if he/she is there for more than 183 days in a tax year. Thus sabbaticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

**Article IV: Fiscal domicile** — See Article 4 of the Model Convention.

**Article XIV: Professional services** — is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

**Article XV: Dependent personal services** — provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than a total of 183 days in any 12-month period and the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not

borne by a permanent establishment or a fixed base which the employer has in France.

**Article XIX: Government services** — follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

**Article XX: Students** — Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

**Article XXIII: Elimination of double taxation** — recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty, is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income were taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

#### Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on world income, subject to the provision of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981. It was ratified on September 23, 1983. The following provisions will affect taxation of teachers visiting between Canada and Germany.

**Article 14: Independent personal services** — Income from professional services which includes independent scientific, literary, artistic, educational or teaching activities will only be taxed in Germany if the individual has a fixed base (eg. office) regularly available to him/her in Germany for the performance of his/her duties.

**Article 15: Remuneration for dependent personal services** — employment income earned by a Canadian may be taxed in Germany if the activities are performed in Germany. It will not be taxed in Germany, however, if the Canadian resident is not in Germany for more than 183 days in the fiscal year and is paid by a Canadian resident who bears the cost.

**Article 18: Pension, annuities, and similar payments** — Section 3 of Article 18 provides that amounts received from Canada under the Pensions Act, the Civilian War Pensions and Allowances Act or the War Veterans' Allowances Act shall be taxed only in Canada. Similarly payments received from the Federal Republic of Germany or a governmental unit thereof as damages sustained as a result of hostilities or past political persecution are only taxed in Germany. Social security benefits or alimony received are only taxed in the State in which they arise.

**Article 19: Government service** — citizens of Canada will be exempt from German tax on salary for service to Canada, one of the provinces, a local authority or an instrumentality thereof. This exemption applies to non-business activity. "Instrumentality" is not mentioned in the OECD Model and is defined as "any agent or entity created or organized by the Government... in order to carry out functions of a governmental nature." This Article exempts from German tax any Canadian resident who performs services in Germany for Canada or a Province of Canada unless the taxpayer is resident in Germany and is not a Canadian national. The reverse applies to Germans working in Canada.

**Article 20: Students** — full time students in Germany from Canada are exempt from German tax on payments from persons in Canada for their maintenance or education.

**Article 23: Relief from double taxation** — Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is of all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion).

The treaty negotiated with West Germany now applies to unified Germany.

## OBJECTIONS - PENALTIES

### NOTICES OF OBJECTION AND APPEALS

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment (see

Preface Notes regarding the Fairness Package). A taxpayer can also serve a notice of objection any time up to one year after the filing deadline for the year in question. The notice of objection must be directed to the district office or a tax centre, either in person or by registered mail.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. At the Tax Court level, since 1991 any representative other than the taxpayer must be a lawyer if the amount in dispute is over \$12,000; for amounts under \$12,000 the representative need not be a lawyer. The taxpayer must be represented by him/herself or by a lawyer in the Federal Court.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

### PENALTIES

Penalties imposed for late filing, tax evasion and similar offences are now greater since the 1987 tax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

### GENERAL ANTI-AVOIDANCE RULES

The 1987 tax reform provided rules intended to restrict abusive avoidance transactions while not affecting "legitimate commercial and family transactions". Most taxpayers are not affected unless they engage in abusive tax planning.

### DECLARATION OF TAXPAYER RIGHTS

Revenue Canada Taxation published a Declaration of Taxpayer Rights in 1987. This declaration can be summarized as follows:

- (1) Fair treatment in all dealings with National Revenue Taxation means important rights to:
  - \* information
  - \* impartiality
  - \* courtesy and consideration
  - \* presumption of honesty
- (2) Fair treatment under the constitution and laws of Canada includes important rights to:
  - \* privacy and confidentiality
  - \* independent review
  - \* an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share. See also the note on the governments' "fairness package" in Preface Note 9.

## FINAL NOTE

CAUT WILL ENTERTAIN REQUESTS FROM LOCAL AND PROVINCIAL associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: *Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office.* Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to *Robertson & Hill 613-236-0359*. Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows, exclusive of GST:

Partners — \$125 per hour  
Managers — \$70 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the Ecole des Hautes Etudes Commerciales (Montreal).

The French translation of the revised English version was done by Laurent Lupien.

Readers of this guide should note that the material presented herein is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest that no action be taken solely on the basis of the information provided herein and that in many cases professional advice should be obtained.







## TRAITES FISCAUX INTERNATIONAUX

RESIDENTS DE PAYS LIES PAR TRAITE  
ENSEIGNANT AU CANADA

Le processus d'un Canada  
devenu membre d'un traité qui assigne au  
Canada devrait s'enquêter de sa situation fiscale dans son pays et au  
Canada. Les accords fiscaux internationaux peuvent assurer une  
exemption de l'impôt canadien sur le revenu professionnel des résidents  
de ces contractants, mais sans soustraire les intéressés à l'impôt de  
leur pays.

LES PAYS LIÉS PAR TRAITE

Les professeurs qui professent dans d'autres pays devraient se renseigner s'ils peuvent ou non être exemptés de la recette fiscale et prendre des dispositions pour demander une exemption de ces éphémères.

## IMPOSITION ÉTRANGÈRE

Cette section traite de certains articles particuliers et de certaines conventions avec quelques-uns des grands partenaires commerciaux du Canada. Dans cette livraison du Guide nous avons enlevé les sections qui traitent des conventions avec l'Italie et le Japon. Les lecteurs qui veulent ces renseignements peuvent consulter le Guide de 1989.

## Etais-Unitis

En 1984, dans le cadre de la mise en œuvre de la loi relative à la déontologie de la profession d'archiviste, le conseil d'administration de la profession a décidé de créer un conseil de discipline. Ce conseil a pour mission de statuer sur les infractions commises par les archivistes professionnels. Il est composé de représentants de la profession et de représentants de l'État. Le conseil de discipline est présidé par le directeur général de la profession. Les membres du conseil de discipline sont élus pour une durée de quatre ans. Le conseil de discipline peut infliger des sanctions allant de l'avertissement à la radiation de la profession.

IMPOSITION AU CANADA DU SALAIRE GAGNÉ

[illegible]

## DISPOSITIONS GÉNÉRALES

[illegible]

## EXEMPTION SPÉCIALE DE LA REMUNÉRATION

de sources canadiennes et régies à l'extérieur par un établissement en conjuge  
Canada (parce que le contribuable est une personne physique et résidente  
au Canada ou conformément aux alinéas 110.2 (2) (b) et (c) et 110.3  
(b) et (c)). Les intérêts, dividendes et redevances de sources étrangères, de  
même, ne sont pas imposés au Canada. D'autres genres de revenus peuvent  
être imposés ou non selon la législation locale et les dispositions du  
traité applicable.

## PROFESSORATE

La convention modèle ne renferme plus la disposition par laquelle un État peut exclure aux résidents d'un autre État d'acquiescer à l'impôt sur le revenu pendant une période déterminée. Les ministères des Finances a déclaré que ce privilège ne figurera dans aucun traité nouveau négocié.

## DE L'OC.D.E.

Tel que mentionné auparavant, le Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étranger depuis moins de deux ans ( $\text{IT-22LR}$ ). Même lorsque le préfixe ressort est établi qu'il n'est pas un résident du Canada alors qu'il est en cours d'assiette, la législation du Canada va continuer d'imposer le salaire substantiel lorsqu'il lui est versé par une université canadienne (selon l'article ( $c$ ) «1093(b)»). Selon Revenue Canada, une continuation de l'impôt canadien ( $\text{ITA}$ ) ( $(c)$  ( $2$ ) ( $7$ )) sera applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'employé. (Voir aussi IT-161R.3, paragraphe 3.)

TRAITES FISCAUX  
INTERNATIONAUX

OUTRE LA CONVENTION FISCALE CANADA-ROYAUME-UNI ET la convention fiscale Canada-Etats-Unis, voici la liste des pays avec lesquels le Canada a conclu des conventions fiscales au mois d'août 1994.

Allemagne, Argentine, Australie, Autriche, Bangladesh, Barbade

[illegible]

La convention avec l'Afrique du Sud a été abrogée le 25 septembre 1985. Les dispositions de cette convention cessent d'être applicables au Canada pour toutes les années d'imposition finissant en 1986 et les années suivantes. On a maintenant amorce les discussions visant à restaurer le traité.

Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme des dispositions qui établissent le régime d'imposition applicable aux contribuables qui ont des revenus ou des biens situés dans les deux pays. Les traités ont des caractéristiques communes avec les lois de chaque pays, mais ils ne sont pas des lois internationales. Ils ont un caractère dérogatoire en ce qu'ils s'appliquent directement à l'imposition d'un Canadien par un pays étranger et à celle d'un étranger par le Canada. L'imposition de tout un contribuable est déterminée par la loi applicable dans le pays où il réside habituellement. En cas de conflit entre la loi applicable localement et la loi applicable au Canada, les dispositions du traité s'appliquent sur la question locale. Cette question est traitée à l'article 23 de la convention modèle de l'OCDE, mentionnée précédemment.

**CRÉDIT D'IMPÔT CANADIEN À L'ÉGARD  
D'IMPÔTS ÉTRANGERS**

Le professeur qui demeure un résident du Canada aux fins de l'impôt, ne lorsqu'il est physiquement absent du Canada, paie l'impôt sur son revenu mondial; cependant, la Loi de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens canadiens un non somme le l'impôt étranger, peu importe l'impôt étranger ne non du un accord entre les deux pays. Régie générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé au l'impôt canadien frappant le revenu étranger, soit le montant des deux. Ces faits que le professeur qui consigne une liste de résidents canadiens sera imposé aux fois sur les revenus de sources étrangères, mais au taux le plus élevé soit de l'impôt canadien ou l'impôt étranger.

**IMPÔTATION AU CANADA DU SALAIRE GAGNÉ**

LOIS D'UN CONGÈS SABBATIQUE

une nouvelle position qu'on a imposée des résidents canadiens qui sont à l'étranger depuis deux ans (11-221-12). Même lorsque le précaire cessait à l'égard qu'il n'est pas un résident au Canada alors qu'il est en congé sabbatique à l'étranger, le Canada y continuait l'imposition le salaire sabbatique lorsqu'il lui est versé par une université canadienne (selon l'alinéa 115 (2) (c) (i) (1990)).

115 (2) (c) (i) (ii) (1990) une contribution de l'impôt canadien (Alinéa 115 (2) (c) (i) (ii) (1990) est pas applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'emploi. (Voir aussi 11-161R3, paragraphe 3)

CONVENTION FISCALE SELON LE MODÈLE DE L'O.C.D.E.

[illegible]

Lorsqu'une personne est classée comme résidente des deux États concernés, divers critères président à l'établissement de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile ordinaire et le nationalité. Lorsque ces critères ne suffisent pas, les deux États tentent de résoudre la question à l'aide de règles établies par accord.

*Analyse de sources professionnelles* — Le revenu allant à un résident de l'État A à l'égard de services professionnels ou autres se rapportant à une activité exercée dans l'État B peut imposer



DIVERS - REVENU DE PLACEMENTS

La Loi tend à accorder entièrement les pertes agricoles aux véritables agriculteurs tout en limitant la possibilité de déduire ces pertes dans le cas de ceux qui ne sont pas véritablement des agriculteurs. La décision en *E. Whiter* (1993) définit la question posée par le fait d'avoir acquis une propriété agricole par le biais d'une autre personne ou d'un autre temps. L'interprétation par le contribuable (L2) est que l'acquisition d'une propriété agricole par le biais d'une autre personne ou d'un autre temps n'est pas suffisante pour qualifier le contribuable en tant qu'agriculteur. Le contribuable doit démontrer qu'il a acquis la propriété agricole par le biais d'une autre personne ou d'un autre temps, et que cette acquisition est motivée par des raisons agricoles.

Dans la cause *Alphonse E. Leblanc* (1994), la cour s'est ainsi prononcée sur la question de savoir si un agriculteur peut déduire les pertes agricoles de son revenu net. La cour a jugé que la déduction des pertes agricoles est permise si l'agriculteur peut démontrer que les pertes sont réelles et qu'il n'y a pas de manœuvre fiscale. La cour a également jugé que la déduction des pertes agricoles est permise si l'agriculteur peut démontrer que les pertes sont réelles et qu'il n'y a pas de manœuvre fiscale.

OEUVRES D'ART

Les œuvres d'art peuvent procurer une déduction fiscale. Lors d'un don d'une œuvre d'art, le donateur peut déduire la valeur marchande de l'œuvre d'art de son revenu net. La déduction est limitée à 30 % du revenu net du donateur. La déduction est également limitée à 30 % du revenu net du donateur. La déduction est également limitée à 30 % du revenu net du donateur.

FRAIS D'INTÉRÊTS

L'une des façons d'améliorer les mouvements de trésorerie est d'obtenir le prêt sur lequel l'intérêt est pas déductible de l'impôt. Le contribuable peut déduire l'intérêt sur le prêt de son revenu net. La déduction est limitée à 30 % du revenu net du contribuable. La déduction est également limitée à 30 % du revenu net du contribuable.

Les pertes agricoles peuvent être déduites de son revenu net. La déduction est limitée à 30 % du revenu net du contribuable. La déduction est également limitée à 30 % du revenu net du contribuable. La déduction est également limitée à 30 % du revenu net du contribuable.

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REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

SAUF QUELQUES EXCEPTIONS, LES DIVIDENDES, INTÉRÊTS, loyers, redevances et autres revenus de nature passive de sources étrangères payables aux non-résidents sont assujettis à la retenue fiscale de 25 % à 35 % du revenu net. La retenue fiscale est de 25 % pour les dividendes, les intérêts et les loyers. La retenue fiscale est de 35 % pour les redevances et les autres revenus de nature passive de sources étrangères.

Le contribuable peut déduire l'intérêt sur le prêt de son revenu net. La déduction est limitée à 30 % du revenu net du contribuable. La déduction est également limitée à 30 % du revenu net du contribuable. La déduction est également limitée à 30 % du revenu net du contribuable.

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CHOIX AU TITRE DU SOUS-AINTEA 45 (2) «284»

Lorsqu'une résidence est louée (ou utilisée à l'exploitation d'une entreprise), les annuités, redevances et autres paiements de nature passive de sources étrangères payables aux non-résidents sont assujettis à la retenue fiscale de 25 % à 35 % du revenu net. La retenue fiscale est de 25 % pour les dividendes, les intérêts et les loyers. La retenue fiscale est de 35 % pour les redevances et les autres revenus de nature passive de sources étrangères.

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L'attribution du coût en capital n'est déduite qu'à l'égard du

Caractère 8 - 20%  
Fraction non amortie du coût en capital  
Le premier 1994  
Machine - machine à écrire électronique  
Moins produit de l'attribution de la  
valeur additionnée à cette  
Fraction non amortie du coût en capital  
31 décembre 1994  
Allocation du coût en capital pour 1994  
20% de 2 000 \$  
20% de (850 \$ - 50 \$)  
2  
480 \$  
400 \$  
480 \$

## CRÉDITS D'IMPÔT À L'UNIVERSITÉ

Le système fiscal comporte des règles permettant un crédit d'impôt de réduction d'un crédit d'impôt lié à des dépenses de recherche scientifique. Les dépenses admissibles comprennent les achats d'équipement et les mises de fonds pour les coûts de exploitation admissibles. Les dépenses admissibles comprennent les non, sans toutefois que le rachat ou l'achat d'un bien soit une condition à l'obtention du crédit d'impôt. Le développement expérimental, selon la définition de l'Agence Canada.

On doit prendre note que le Revenu Canada exige maintenant que le contribuable démontre que le crédit d'impôt est lié à la recherche scientifique. Les frais généraux jusqu'à concurrence de 65 % des salaires directs consacrés à la recherche peuvent être réduits.

Le Bulletin IT-504R du 6 mars 1989 traite du calcul du revenu des artistes autonomes. Les points abordés sont les sources de revenu, l'impôt raisonnable de profit et les stocks. Dans la partie sur l'impôt raisonnable de profit, le ministre décrit les règles relatives à l'établissement du contribuable exploitant ou non une entreprise. Le Bulletin traite aussi des activités créatives ne rapportant pas un revenu important. En général, le Bulletin reconnaît que les artistes peuvent avoir des activités créatives, mais il ne les considère pas comme des artistes exploitant ou non une entreprise.

## IMPOSITION DES ARTISTES, ÉCRIVAINS

Le Bulletin IT-504R du 6 mars 1989 traite du calcul du revenu des artistes autonomes. Les points abordés sont les sources de revenu, l'impôt raisonnable de profit et les stocks. Dans la partie sur l'impôt raisonnable de profit, le ministre décrit les règles relatives à l'établissement du contribuable exploitant ou non une entreprise. Le Bulletin traite aussi des activités créatives, mais il ne les considère pas comme des artistes exploitant ou non une entreprise.

Le Bulletin IT-311 (IMP 80-05) qui traite des dépenses admissibles des musiciens est le Bulletin IT-312 (IMP 80-05) qui traite de la disposition des biens des musiciens. Les artistes exploitant ou non une entreprise sont traités de la même manière que les autres contribuables. Les artistes exploitant ou non une entreprise sont traités de la même manière que les autres contribuables.

Le Bulletin IT-312 (IMP 80-05) qui traite de la disposition des biens des musiciens est le Bulletin IT-311 (IMP 80-05) qui traite des dépenses admissibles des musiciens. Les artistes exploitant ou non une entreprise sont traités de la même manière que les autres contribuables. Les artistes exploitant ou non une entreprise sont traités de la même manière que les autres contribuables.

## CONSTITUTION EN SOCIÉTÉ

Les importants avantages fiscaux peuvent résulter de la constitution d'une entreprise en société. Le taux pourcentage applicable à une entreprise en société est de 23 % en comparaison de 24 % en cas de constitution en société.

## SOCIÉTÉS DE PRESTATION DE SERVICES PERSONNELS

Autrefois, les dirigeants de certaines sociétés à revenu élevé ont tenté de réduire leur base fiscale personnelle en incorporant une société de services personnels. Cependant, il se peut que l'attribution de l'impôt sur le revenu soit plus élevée que celle qui serait due si la société était une entreprise. Les sociétés de services personnels sont soumises à l'impôt sur le revenu au taux maximum de 53 %.

En 1994, la Cour de l'impôt dans la cause *Daniel T. McDonald* a statué que la société d'exploitation établie par un homme marié et sa femme pour la prestation de services personnels n'était pas une entreprise. La Cour a statué que la société était une entreprise et que le revenu devait être attribué à la société.

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[illegible][illegible]

(3) la location de voyages à l'étranger reliés à ses travaux (11-1-2K-29)

Le droit de premier refus est exercé par le propriétaire foncier, le propriétaire d'un bâtiment ou le propriétaire d'un terrain, qui a le droit de refuser de vendre son bien à un acheteur potentiel. Ce droit est exercé par le propriétaire foncier, le propriétaire d'un bâtiment ou le propriétaire d'un terrain, qui a le droit de refuser de vendre son bien à un acheteur potentiel.

déductibles (alinéa 56 (1) (g) «312b») et la déduction de 500 \$ ne

**SUBVENTIONS DE RECHERCHE ET CHARGES**

Tel que mentionné précédemment, les bourses reçues dans une année ne donnent droit qu'à la déduction de 500 \$ (alinéa 56 (1) (n) «312g» (IT-75R2, alinéa 1). Par contre, les sommes réputées

La loi du 1<sup>er</sup> janvier 1982 sur le revenu ne définit pas les expressions boursières de préférence, bourses d'investissement, bourses d'études, prix et cotisations de portefeuille. Cependant, le bulletin d'interprétation n° 1582 résume la disposition de ces allocations par le ministère de l'économie et en indique le recensement fiscal. Le nom donné à une bourse d'investissement particulière n'indique pas nécessairement sa vocation. Dans certains cas, par exemple, une allocation appelée bourse de pré-reconfortement peut se classer comme subvention de revenu tout les cas de l'impos. (11-75-572, alinéa 17).

L'alinéa 56 (1) (n) de l'art. 203 jörg de l'impôt sur le revenu met les sommes reçues avant année par un particulier d'une source mentionnées dans le titre, ou de l'ensemble de celles-ci, sous l'entente boursière de 300 \$. Toutefois, lorsqu'il s'agit de l'argent de la bourse pour produire une œuvre littéraire, dramatique, musicale ou artistique, il peut, lors d'un détail de la somme, impossible, déduire à même que le porteur, toutes les dépenses effectuées pour obtenir la bourse jusqu'à concurrence de la somme dépensée pour la production de cette œuvre. Les dépenses admissibles ne comprennent pas les dépenses personnelles ou de subsistance, les dépenses improductives ou les sommes déductibles de l'impos par ailleurs. Lorsque le bénéficiaire reçoit 300 \$ et plus dans une année, la déduction totale de 500 \$ s'applique chaque année, sous une déduction totale de 1 000 \$ il peut donc tirer les avantages de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus.

Répondant que les professeurs et les étudiants sont dans certains cas

## Bourses et subventions

[illegible]

REER DV 29 février 1992 ne la 1993, les déclarations de REER pour admettre une résidence principale avant le 1er octobre 1993. (Y compris les conjoints de fait) peuvent retirer jusqu'à 20 000 \$ s'étaient ouvert à la fin d'une résidence en co-propriété, alors que cette résidence n'appartenait pas à un autre des époux. Les contribuables ne peuvent pas placer des fonds dans son REER et ensuite les retirer pour l'acquisition d'un nouveau-mais un droit personnel uniquement au contribuable de pélagier un tel montant de son REER. Ceci est l'objet d'une prolongation partielle du blais de l'économie de décembre 1992 afin de per-

(a) Les contributions des salariés du RPPC et du RPPD  
 (b) Les contributions des salariés du RPPC et du RPPD  
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 (u) Les contributions des salariés du RPPC et du RPPD  
 (v) Les contributions des salariés du RPPC et du RPPD  
 (w) Les contributions des salariés du RPPC et du RPPD  
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 (z) Les contributions des salariés du RPPC et du RPPD

Année	Limite d'un régime de pension agréé	Limite REER
1990 (a)	3 500 \$	7 500 \$ (b)
1991	12 500 \$	11 500 \$ (c)
1992	12 500 \$	12 500 \$
1993	13 500 \$	12 500 \$
1994	14 500 \$	13 500 \$
1991	15 500 \$	14 500 \$
1996	indexé	15 500 \$

Plussieurs conseils ne recommandent pas de verser volontairement le total de 8 000 \$ non déductible.

Les entreprises de moins de 50 salariés sont exonérées de la contribution sociale sur les dividendes. Les entreprises de 50 à 99 salariés sont exonérées de la contribution sociale sur les dividendes à hauteur de 50 % de la somme des dividendes distribués aux salariés. Les entreprises de 100 à 499 salariés sont exonérées de la contribution sociale sur les dividendes à hauteur de 25 % de la somme des dividendes distribués aux salariés. Les entreprises de 500 salariés et plus sont exonérées de la contribution sociale sur les dividendes à hauteur de 10 % de la somme des dividendes distribués aux salariés.

[illegible]

lorsqu'il est propriétaire, une partie raisonnable des frais d'entretien

Les pachouins ont le droit d'avoir plus d'un FERR. En outre, ils sont maintenant permis de retirer un FERR une somme supérieure à celle prescrite actuellement dans une année. Il est également possible d'effectuer des retraits n'importe quand après l'acquisition du FERR.

(12) Bureau à domicile (T2200) — Un employeur peut déduire à cet égard les conditions des frais d'un bureau à domicile. Lorsque l'employeur ne fournit pas de bureau et qu'il l'accrède en payant le loca-

En plus des rentes ou des FERN, il y a des changements au cours qui permettent véritablement à un contribuable de rendre à l'État d'une rente jusqu'à 80 ans, tout en lui donnant le droit de verser l'impôt à l'échéance. Ces fonds de revenu à l'État sont conçus en tant que solution de échange à rentes à l'âge de 80 ans, qui permet à un détenteur de fonds de revenu à vie de déduire l'impôt après avoir versé un REER. L'État permet d'ajuster les F-RV et l'Ontario met la dernière main au son propre régime, qui est différent de celui du Québec nu à son exigence après l'achat le plus communément par écrit au conjoint. En Ontario le F-RV doit être versé au moment du décès, au Québec, au décès de l'époux.

une rente fixe, ou  
un régime, applicable d'après le montant de revenu de retraite  
(FERR) qui vous versera les rentes à partir de la date de départ  
à la retraite. Les rentes qui dépassent les rentes à partir de la date de  
départ à la retraite sont versées à la date de départ à la retraite.  
Cela a pour effet de réduire la proportion de  
la rente qui sera versée à la date de départ à la retraite.  
Le montant de la rente qui sera versée à la date de départ à la retraite  
est déterminé par le montant de la rente qui sera versée à la date de  
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Avant le 31 décembre de l'année de vos 71 ans, vous devez prendre une décision quant aux sommes accumulées dans ce régime. Vous avez le choix de retirer les fonds et payer immédiatement

[illegible]



REVENUE TIRE DUN EMPLOI

10

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## NOTES PREALBLES

[illegible]

TAUX DE L'IMPÔT FÉDÉRAL SUR LE REVENU 1994	
	%
Revenu	50.0*
impôt fédéral	50.0*
de base	50.0*
sur l'excédent	17.0%
Taux marginal	26.0%
	29.0%
	50.0*
	29.0%
	17.0%
	5.00
	12.724
	29.0%

Remarque: Pour 1994, il y a une surtaxe sur l'impôt fédéral de base de 3% à payer après la déduction des crédits personnels et de dividendes (plus une réduction de 1.500 \$).

\* Les provinces prélèvent chacune une surtaxe, en général sur les salaires supérieurs de revenu. Pour établir une précision voire surtaxe provinciale, vous devez consulter le guide fiscal approprié de Revenu Canada pour chaque province.

Remarque: Les contribuables du Québec reçoivent un abattement de 16,5% de l'impôt fédéral de base. Depuis 1993, le Québec impose aux particuliers un complément d'impôt fédéral supplémentaire de 20% sur le revenu assujéti. Ce revenu comprend généralement l'ensemble des revenus du travailleur, une contribution au Fonds des services de santé (FSS) sur le revenu assujéti, le revenu d'assurance et la contribution en limite de 1 000 \$ et celle-ci se retire lorsque le revenu assujéti est supérieur à 125 000 \$. Un crédit non remboursable de 20 % de la valeur de la contribution est accordé, ainsi la somme nette payée ne dépasse pas 800 \$.

[illegible]